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AGENCY AUTHORIZATION LETTER

FCC ID: SIP-0947-W Date: Sep. 19, 2006

We, the undersigned, hereby authorize SGS-CSTC Standards Technical Service Co., Ltd (SGS) to act on our behalf, as our agent, in the following matters related to the FCC approval of our products: report submittal, relate correspondence, the signing of all documents relating to these matters, and any other lawful activity necessary to obtain such certification. Any act carried out by SGS within the scope of this authorization shall have the same effects as our own.

This authorization shall expire 6 months from original date. If you have any questions regarding the authorization, please do not hesitate to contact us.

Thank you.

Sincerely,

For and on behalf of MEGA GAIN INTERNATIONAL LIMITED

Authorized Signature(s)