Power of Attorney

To whom it may concern

Dear Sir / Madam,

I hereby have entrusted the following person to be a proxy regarding application for FCC Certification. I am therefore responsible for the contents of the application.

Project Information

| Product | : | Transmitter |
|-----------|---|---------------------------|
| Model No. | : | 4360320; 4360321; 4360415 |
| FCC ID | : | ELVATRKC |

| Company Name | : | Interocean EMC Technology Corp. |
|-----------------|---|--|
| Company Address | : | No., 5-2, Lin 1, Tin-Fu, Lin-Kou Dist., New Taipei City, Taiwan 244, R.O.C. |
| Name | : | Jerry Liu |
| Job Title | : | Manager |

| Applicant's Company Name | : | Nutek Corporation |
|--------------------------|---|---|
| Company Address | : | No.167, Lane 235, Bauchiau Rd., Xindian District, New Taipei City 23145, Taiwan |

Signature

ATK :

Name Job Title

President

Charles Chen

E-mail

: charles@nutek.com.tw