

Smart Technologies & Investment Ltd.

FCC ID: N9KSMARTWS101-TX

POWER OF ATTORNEY

Date: November 20, 2008

Federal Communications Commission
Authorization and Evaluation Division
7435 Oakland Mills Road
Columbia, MD 21046

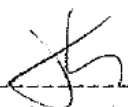

To Whom It May Concern:

We, the undersigned, hereby authorize SEM.Test Compliance Service Co., Ltd. Jandy So on our behalf, to apply to the Federal Communications Commission on our equipment. Any and all acts carried out by SEM.Test Compliance Service Co., Ltd. Jandy So on our behalf shall have the same effect as acts of our own.

This is to advise that we are in full compliance with the Anti-Drug Abuse Act. We, Smart Technologies & Investment Ltd., are not subject to a denial of federal benefits pursuant to Section 5301 of the Anti-Drug Act of 1988, 21 USC853a, and no party to the application is subject to a denial of federal benefits pursuant to that section.

Sincerely,

Smart Technologies & Investment Ltd.

Ling Li
Marketing Executive