ELANsat Technologies Inc.

5F, No.12, Innovation Rd.1 Hsinchu Science Park Hsinchu 300 Taiwan, R.O.C.

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Dear Sir,

We, the undersigned, hereby authorize ETS Dr.Genz Taiwan PS Co.,Ltd. to act on our behalf in all matters relating to application for

Product Name: "2.4GHz Wireless Digital Audio, Model Number: DIO-T105C, FCC ID: PNKWDA-105C" authorization, including the signing of all documents relating to these matters. Any and all acts carried out by ETS Dr. Genz Taiwan PS Co., Ltd. on our behalf shall have the same effect as acts of our own.

The applicant certifies that in the case of an individual applicant (e.g., corporation), no party to the applicant is subject to a denial of federal benefits, that includes FCC benefits, pursuant to section 5301 of the Anti-drug abuse act of 1988.21 U.S.C.862. For a definition of a "party" for these purposes see 47 C.F.R.1.200(b).

By:	Crin Chu.	By:	Erin Chu	
(Sig	mature)		(Printed)	
Title:	Assistant Manager			
Applica	nt: ELANsat Technologies Inc.			
Address	s: 5F, No.12, Innovation Rd.1 H	sinchu So	cience Park Hsinchu 300,	
	Taiwan, R.O.C.			
Tel: +88	86-3-563-5105	Fax	x: +886- 3-563-5107	
Date: Jı	uly 25, 2006			