

ELANsat Technologies Inc.

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

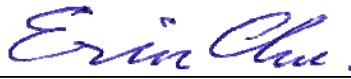
Federal Communications Commission

Dear Sir,

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

Product Name : " 2.4 Ghz Wireless Digital Audio Headphone , Model Number : DIO-T109 , FCC ID : PNKWDA-109 " authorization, including the signing of all documents relating to these matters. Any and all acts carried out by ETS Dr. Genx 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: 
(Signature)

By: Erin Chu
(Printed)

Title: Assistant Manager

Applicant: ELANsat Technologies Inc.

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