POWER OF ATTORNEY

We, the undersigned, MOBILE ACTION TECHNOLOGY INC., hereby authorize Johnson Ho, SPECTRUM RESEARCH & TESTING LABORATORY, INC. (SRT) to act on our behalf in all matters relating to all processes related to R&TTE/FCC ID /TELECOM applications and communication needed with the national authority. Any and all acts carried out by SPECTRUM RESEARCH & TESTING LABORATORY, INC. (SRT) On our behalf shall have the same effects as acts of our own.

If you have any questions regarding this authorization, please don't hesitate to contact us.

Thank you.

Sincerely yours,

Maru Wang / Chief Executive Officer