Rayson Technology Co., Ltd

1F, No.9, R&D Rd. II Science-Based Industrial Park Hsin-Chu, Taiwan 300

Power of Attorney

Date: 13 March, 2008

To whom it may concern:

We, the undersigned Rayson Technology Co., Ltd. hereby authorize Advance Data Technology Corporation (ADT) of Taiwan to act on our behalf in all matters relating to all processes required in the FCC Part 15C approval and any communication needed with the national authority. Any and all acts carried out by ADT on our behalf shall have

the same effects as acts of our own.

This authorization is limited to the following products:

Bluetooth class2 Audio Transmitter; Model No: BTA-131

If you have any questions regarding the authorization, please don't hesitate to contact

Thank you!

Sincerely yours,

Tim Lin

R&D Manager

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