

Shanghai Simcom Ltd.

SIM Technology Building, No.700 Yishan Road., Shanghai, P.R. China 200233

01/15/2008

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

To whom it may concern:

We, the undersigned, hereby authorize Taiwan ETS Product Service CO., LTD. to act on our behalf in all matters relating to applications for “GSM/GPRS Module” (Model: SIM345, FCC ID: UDV0606020080117) authorization, including the signing of all documents relating to these matters. Any and all acts carried out by Taiwan ETS Product Service CO., LTD. on our behalf shall have the same effect as acts of our own.

We also hereby certify that no party to this application is subject to a denial of benefits, including FCC benefits, pursuant to Section 5301 of the Anti-Drug Abuse Act of 1988, 21 U.S.C. 862.

Sincerely,

Ronghua Lin

Signature:

Name:

Title: *Vice General Manager*

Company: Shanghai Simcom Ltd.