GIGA-BYTE Communications Inc. 8F, No43, Fu-Hsin Road, Hsin-Tien, Taipei Hsien, 231 Taiwan, R.O.C.

Date: May 7, 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 Worldwide Testing Services (Taiwan) CO., LTD. to act on our behalf in all matters relating to applications for" 3.5G HSDPA/UMTS/GSM/DCS/PCS PDA Phone" (Model No.: Atom V, FCC ID: UJU9QATOMV000)" authorization, including the signing of all documents relating to these matters. Any and all acts carried out by Worldwide Testing Services (Taiwan) 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,

Signature:

Name: H.M Yeh

Title: Project Manager

Company: GIGA-BYTE Communications Inc.