

WIN ACCORD LTD.
12F, No.225, Sec 5, 105 Song Shan Dist., Nan Jing East Road, Taipei, Taiwan

FCC ID: V37-35FXBTDPF

Power of Attorney

2009-09-11

Federal Communications Commission
Authorization and Evaluation Division
7435 Oakland Mills Road

To Whom It May Concern:

We, the undersigned, hereby authorize Most Technology Service Co., Ltd.(Mark Wen/General Manager) on our behalf, to apply to the Federal Communications Commission on our equipment. Any and all acts carried out by Most Technology Service Co., Ltd.(Mark Wen/General Manager) on our behalf shall have the same effect as acts of our own. This authorization will expire on Sep. 10, 2010.

This is to advise that we are in full compliance with the Anti-Drug Abuse Act. We, WIN ACCORD LTD. are not subject to a denial of federal benefits pursuant to Section 5301 of the Anti-Drug Act of 1988, 21 USC853a, and no party to the application is subject to a denial of federal benefits pursuant to that section.

Sincerely
WIN ACCORD LTD.



Kelly Chen
(Board Chairman)