

LETTER OF AUTHORIZATION

Type the following letter on your company letter head:

DATE

To whom it may concern:

We the undersigned, hereby authorize Shenzhen Timeway Technology Consulting Co., Ltd. to act as our authorized agent on our behalf in all manners relating to application for FCC equipment authorization, including signing of all documents relating to these matters. Any individual within this entity may act on our behalf.

Any and all acts carried out by Shenzhen Timeway Technology Consulting Co., Ltd. on our behalf shall have the same effect as acts of our own.

This authorization is valid until further written notice from Win Accord Ltd.

Sincerely,

Jelly Cheng

20/03/08

