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Date: 9 May, 2008

American Telecommunication Certification Body, Inc.
6731 Whittier Avenue
Suite C110
McLean, VA 22101

To Whom it May Concern:

Please be advised that *Intelligent Mechtraonic Systems, Inc.* authorizes Rhein Tech Laboratories, Inc. to act on our behalf, until otherwise notified, for applications submitted to American Telecommunications Certification Body, Inc.

We certify that we are not subject to denial of federal benefits, that includes FCC benefits, pursuant to Section 5301 of the Anti-Drug Abuse Act of 1988, U.S.C. 862. Further, no party, as defined in 47 CFR 1.2002 (b) to the application is subject to denial of the federal benefits, that includes FCC benefits.

Thank you.

Regards,

A handwritten signature in black ink that reads 'Alf Lund'.

Alf Lund
Director of Engineering