



Acoustic Arc international ltd

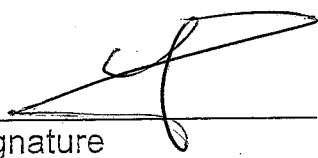
Letter of Agency

"I, an officer of Acoustic Arc International Ltd do hereby authorize Intertek Testing Services (Mr. Terry Chan / K oo Wai Ip / Kenneth Wong) to act on our behalf in front of the Federal Communications Commission with respect to all matters relating to certification of equipment under Part 15 and Part 18 of the FCC Rules until further notice."

I further certify that no party (as defined in 2.2002(b) of CFR 47, 2004) to this application, including myself, is subject to a denial of federal benefits, that includes FCC benefits, pursuant to Section 5301 of the Anti-Drug Abuse Act of 1988, 21 U.S.C., 862.

Dated this 18 day sep of 2004

By


Signature

George Chan
Printed Name

General Manager
Title