

Shanghai SIMCOM Limited

Date: 2007/9/19

Compliance Certification Services
Certification Division
561F Monterey Road
Morgan Hill, CA 95037

To whom it may concern:

We, the undersigned, hereby authorize the Kunshan office of Compliance Certification Services Inc., d.b.a. Compliance Certification Services and hereafter referred to as CCS KS, to act on our behalf in all manners relating to application for FCC of the project S5 , including signing of all documents relating to these matters with a prior written consent of SIMCOM . Any and all acts carried out by CCS KS on our behalf shall have the same effect as acts of our own.

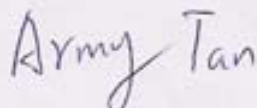
In authorizing CCS KS as our agent, we still recognize that we are responsible to:

- a) comply with the relevant provisions of the certification program;
- b) make all necessary arrangements for the conduct of the evaluation, including provision for examining documentation and access to all areas, records (including internal audit reports) and personnel for the purposes of evaluation (e.g. testing, inspection, assessment, surveillance, reassessment) and resolution of complaints;
- c) make claims regarding certification only in respect of the scope for which certification has been granted;
- d) do not use our product certification in such a manner as to bring the Certification Division into disrepute and not make any statement regarding our product certification which the Certification Division may consider misleading or unauthorized;
- e) upon suspension or cancellation of certification, discontinue use of all advertising matter that contains any reference thereto and return any certification documents as required by the Certification Division;
- f) use certification only to indicate the products are certified as being in conformity with specified standards;

- g) endeavor to ensure that no certificate or report nor any part thereof is used in a misleading manner;
- h) ensure that any reference to our product certification in communication media such as documents, brochures or advertising, complies with the requirements of the Certification Division;
- i) keep a record of all complaints made known to the us relating to the product's compliance with requirements of the relevant standard and to make these records available to the Certification Division when requested;
- j) take appropriate action with respect to such complaints and any deficiencies found in products or services that affect compliance with the requirements for certification;
- k) document the actions taken.

This authorization is valid until Dec. 31st 2007.

Sincerely Yours,



Project Manager
Shanghai SIMCOM Limited Company
2007. 9. 19