

Date: December 14, 2009

Power of Attorney

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To whom it may concern:

We, the undersigned **i-Mobile Technology Corporation** hereby authorize Bureau Veritas Consumer Products Services (H.K.) Ltd., Taoyuan Branch (BV CPS Taoyuan Branch) of Taiwan to act on our behalf in all matters relating to all processes required in the **FCC Part 15C approval** and any communication needed with the national authority. Any and all acts carried out by BV CPS Taoyuan Branch on our behalf shall have the same effects as acts of our own.

If you have any questions regarding the authorization, please don't hesitate to contact us.

Thank you!

Sincerely yours,

Arven Peng . Dec. 14, 2009

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