



To Whom It May Concern:

Please be advised that

Applicant Name:	Shing Hing Industrial Limited
Address:	Rm.2105-2106, Cheung Tat Centre, 18 Cheung Lee Street,
City:	Chaiwan,
Country:	Hong Kong

authorizes, Mr. Benny Lau, Senior Project Engineer at TÜV Rheinland Hong Kong Ltd. to act on our behalf, until otherwise notified, for applications submitted to a Telecommunication Certification Body (TCB) recognized by the FCC.

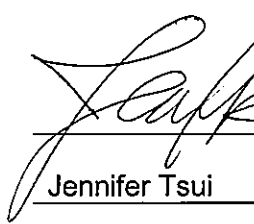
We certify that we are not subject to denial of federal benefits, that includes FCC benefits, pursuant to Section 5301 of the Anti-Drug Abuse ACT of 1988, U.S.C.862. Further, no party, as defined in 47 CFR 1.2002 (b), to the application is subject to denial of federal benefits, that includes FCC benefits.

Thank you for your attention to this matter.

Signature:

Name:

Title:


Jennifer Tsui
Director

