



LETTER OF AUTHORIZATION

DATE: 22nd Mar 2004

To whom it may concern:

We the undersigned, hereby authorize CMA Testing and Certification Laboratories to act on our behalf in all manners relating to application for equipment authorization, including signing of all documents relating to these matters. Any and all acts carried out by authorize CMA Testing and Certification Laboratories on our behalf shall have the same affect as acts of our own.

This authorization is valid until further written notice from **AVC Technology Ltd.**

Sincerely,

A handwritten signature in black ink, appearing to read 'Angus Sam', is written over a horizontal line.

Angus Sam
Chief Technical Officer
AVC Technology Ltd.

To = CMA - Danny Chui

For = Richard Liu