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IN WIN DEVELOPMENT INC.
 NO. 57, LANE 350, NANSHANG RD., GUEISHAN HSIANG,
 TAOYUAN HSIEN, 115, TAIWAN, R.O.C.

Date: 01/18/2006

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

To whom it may concern: _____

We, the undersigned, hereby authorize the Taiwan office of Compliance Engineering Services, Inc., d.b.a. Compliance Certification Services and hereafter referred to as CCS TW, 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 CCS TW on our behalf shall have the same effect as acts of our own.

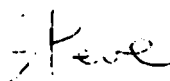
In authorizing CCS TW as our agent, we still recognize that we are responsible to:

- 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 further written notice from the applicant.

Sincerely Yours,

Signature:



Jan. 23, 2006

(Name / Date)

REMARK.

1. This authorization letter will be sent along with your application when filing with the Certification Division.
2. Please follow the format and type it on company letterhead and send original to us.