

BEYOND ACHIEVE ENTERPRISES LTD.

Registered address: P.O. Box 957, Offshore Incorporations centre,

Road Town, Tortola, British Virgin Islands.

TEL : 86- 0769-550-9705 FAX: 86- 0769-550-8846

POWER OF ATTORNEY

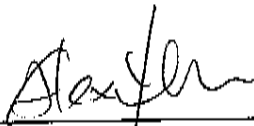
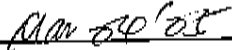
To whom it may concern:

We, the undersigned, **Beyond Achieve Enterprises Ltd.** hereby authorize Advance Data Technology Corporation (ADT) 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 ADT 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,

Alex Yeh / Product Manager

Beyond Achieve Enterprises Ltd.

Tel: 86- 0769-550-9705

Fax: 86- 0769-550-8846

E-mail : Bluetooth@panpi.com.cn