

Acer Incorporated

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Power of Attorney

To whom it may concern,

Please be notified that I, **Easy Lai** have designated Vincent Su in SGS Taiwan Ltd.. as the persons responsible for this project and to sign the form 731 and other documentation.

Any and all acts carried out by Vincent Su in SGS Taiwan Ltd., on the matters of relating to all processes required in the FCC/IC approval and any communication needed with the national authority, shall have the same legal authority as acts on our own behalf.

This authorization is limited to the product of as following:

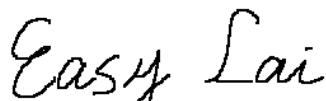
FCC ID: HLZUNDP-1A

IC ID: 1754F-UNDP1A

Any acknowledgement and response please send it to **SGS Taiwan Ltd.** directly.

Should you have any questions or comments regarding this matter, please have my best attention.

Sincerely yours,



Easy Lai/Manager
Acer Incorporated
E-Mail: easy_lai@acer.com.tw