

Abocom Systems Inc

No.77, Yu-Yih Rd., Chu-Nan, Miao-Lih County 35059, Taiwan R.O.C.
Tel: 886-3-758-0777 ext. 3610 / Fax: 886-3-758-0099

Power of Attorney

To whom it may concern:

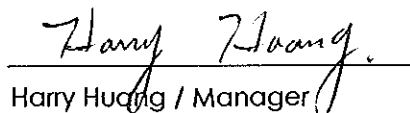
I, the undersigned, Harry Huang, hereby authorize the person listed below to act in behalf of me to sign all related documents for Abocom Systems Inc's FCC application.

Name: Tiffany Hsieh / Director
Tel: 886-3-758-0777 ext. 3610
E-mail: tiffanyh@abocom.com.tw

Sincerely,

Applicant's company name : Abocom Systems Inc
Applicant's company address : No.77, Yu-Yih Rd., Chu-Nan, Miao-Lih County 35059, Taiwan
R.O.C.

Signature :



Name and Job Title : Harry Huang / Manager
E-Mail : harryh@abocom.com.tw
Tel. : 886-3-758-0777 ext. 3610