



VICTORY CONCEPT INDUSTRIES LTD.

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Victory Concept / VC901

Game Winner / LF-VC901

Power Of Attorney

September 22, 2003

Federal Communications Commission
Authorization and Evaluation Division
7435 Oakland Mills Road
Columbia, MD 21046

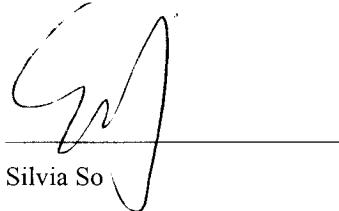
To Whom It May Concern:

We, the undersigned, hereby authorize CELLTECH LABS INC. on our behalf, to apply to the Federal Communications Commission on our equipment. Any and all acts carried out by CELLTECH LABS INC. on our behalf shall have the same effect as acts of our own. This authorization expires on September 22, 2008.

This is to advise that we are in full compliance with the Anti-Drug Abuse Act. We, VICTORY CONCEPT INDUSTRIES LTD, are not subject to a denial of federal benefits pursuant to Section 5301 of the Anti-Drug Act of 1988, 21 USC853a, and no party to the application is subject to a denial of federal benefits pursuant to that section.

Yours sincerely,

Victory Concept Industries Ltd.


Silvia So

Marketing Director

Victory Concept Industries Ltd.

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