

Victory Concept Industries Ltd.

POWER OF ATTORNEY

Date: June 1, 01

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

To Whom It May Concern:

**We, the undersigned, hereby authorize TIMCO ENGINEERING, INC. on
our behalf, to apply to the Federal Communications Commission
Confidential listing on our equipment. Due to customer request for
confidentiality to protect the intellectual design right.**

Sincerely,

Silvia So



**Victory Concept Industries Ltd.
Marketing Director**

**MANUFACTURER: Victory Concept Industries Ltd.
Rm 1315 Kwong Sang Hong Centre,
151-153 Hoi Bun Road, Kwun Tong,
Kowloon, Hong Kong.**