LETTER HEAD

POWER OF ATTORNEY

To whom it may concern:

We, the undersigned, AMOD Technology Co. LTD, hereby announce that Advance Data Technology Corporation (ADT) is fully authorized to act on our behalf for the radio approval application of our Bluetooth-GPS receiver, ABG33868.

If you have any questions regarding the authorization, please do not hesitate to contact us. Thank you!

Sincerely yours,

Senior Manager

company name: AMOD Technology Co. LTD.

Tel: 886-2-2657-8811 ext: 4866

Fax:886-2-2657-9090