Y5World International Co., Ltd.

2F., No.2, Lane 15, Sec. 6, Mincyuan E. Rd., Neihu District, Taipei City 114 Taiwan

08/13/2007

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

To whom it may concern:

We, the undersigned, hereby authorize ETS Product Service (Taiwan) CO., LTD. to act on our behalf in all matters relating to applications for "@ pod GSM/WiFi Dual-mode IP Multimedia Phone" (Model: E900, FCC ID: VKQ-APOD-E900)" authorization, including the signing of all documents relating to these matters. Any and all acts carried out by ETS Product Service (Taiwan) CO., LTD. on our behalf shall have the same effect as acts of our own.

We also hereby certify that no party to this application is subject to a denial of benefits, including FCC benefits, pursuant to Section 5301 of the Anti-Drug Abuse Act of 1988, 21 U.S.C. 862.

Sincercly,

Signature: Laslino Liso
Name:

Title:

Company: Y5World International Co., Ltd.