

POWER OF ATTORNEY

Date: 2008/2/6

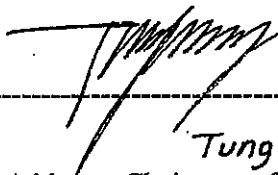
We, the undersigned, hereby authorize Johnson Ho, SPECTRUM RESEARCH & TESTING LABORATORY, INC. to act on our behalf in all matters relating to all processes related to FCC, IC and R&TTE applications and communications issue. Any and all acts carried out by SPECTRUM RESEARCH & TESTING LABORATORY, INC. On our behalf shall have the same effects as acts of our own.

If you have any questions regarding this authorization, please don't hesitate to contact us.

Thank you.

Sincerely yours,

(signature)



contact name / title: *Tung Cheng*
Chairman of U&U Engineering Inc.