

Dear Sir:

We, the undersigned, hereby authorize ADVANCE VISION ELECTRONICS CO., LTD. / Frank Tsai to act on our behalf in all matters relating to application for Personal GPS Tracker (Model: SP-900, FCC ID: XKVSP-900) authorization, including the signing of all documents relating to these matters. Any and all acts carried out by ADVANCE VISION ELECTRONICS CO., LTD. on our behalf shall have the same effect as acts of our own.

By: *Kim Chuang*
(Signature)

Mr. Kim Chuang
Title: Senior R&D Manager

Applicant: ADVANCE VISION ELECTRONICS CO., LTD.
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Telephone: +886-2-82282088
Date: Nov 27, 2009