

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.

Address: 6F., No. 199, Lide St. Jhonghe City, Taipei County Taiwan

Telephone: +886-2-82282088

Date: Nov 27, 2009