December 24, 2008

Federal Communications Commission Equipment Authorization Division, Application Processing Branch 7435 Oakland Mills Road Columbia, MD21046

TO WHOM IT MAY CONCERN

We, the undersigned, hereby authorize SK TECH Co., Ltd. (Mr. Jong-Soo, Yoon) to act on our behalf in all matters relating to application for equipment authorization.

| Model number | FCC ID | |
|--------------|-----------|--|
| IM860 | VQQ-IM860 | |

We also hereby certify that no party to the application authorized hereunder is subject to the denial of benefits, including FCC benefits, pursuant to Section 5301 of the Anti-Drug Abuse Act of 1988, 21 U.S.C.853(a).

Sincerely,

Kwon Chang Kun / Senior Research Enginner