

MUSICAL ELECTRONICS LIMITED

5th, 8th, 9th/Floor, Wider Industrial Building, 58 Tsun Yip Street, Kwun Tong, Kowloon, Hong Kong
Tel : 2341 9281 Fax : 2341 9964

Ref. No. : SEM823

Date : August 13, 1999

POWER OF ATTORNEY

Federal Communications Commission
Authorization and Evaluation Division
7435 Oskland Mills Road
Columbia, MD21046

TO WHOM WE MAY CONCERN:

We the undersigned, hereby authorize "Timco Engineering, Inc." on our behalf, to apply to the Federal Communications Commission on our equipment. Any and all acts carried out by "Timco Engineering, Inc." on our behalf shall have same effect as acts of our own. This authorization expires on one year.

This is to advise that we are in full compliance with Anti-Drug Abuse Act. We, the applicant, are not subject to a denial of federal benefits pursuant to Section 5801 of the Anti-Drug Act of 1988, 21 USC853a, and not party to the application is subject to a denial of federal benefits pursuant to that section.

MUSICAL ELECTRONICS LTD.
FCC ID: AUIFRS-200B
EXHIBIT #: _____

Musical Electronics Limited



FOR

Mr. Cheuk Ching
Safety Engineering Manager

K.J. Lee