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Power of Attorney

Date: March.10,2004

We, the undersigned, hereby authorize CCS Laboratory Co., Ltd. to act on our behalf in all matters relating to all processes related to FCC applications and communications issue. Any and all acts carried out by CCS Laboratory Co., Ltd. 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,

Chung Chang

Mr. Chung Chang/Director

EMC/Safety Lab.3C Business Group