



10F,550 Rueiguang Rd,Neihu,Taipei,Taiwan 114.R.O.C
Phone:55899999

POWER OF ATTORNEY

Date: May 20, 2004

We, the undersigned, hereby authorize *Compliance Certification Services Inc.* to act on our behalf in all matters relating to all processes related to **FCC & R&TTE applications and communications issue**. Any and all acts carried out by *Compliance Certification Services Inc.* 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,

A handwritten signature in cursive script that reads "Jay Chiu". The signature is written over a horizontal dashed line.

Jay Chiu
Twinhead International Corp.