



**TWINHEAD INTERNATIONAL CORP.**

Address: 10F, No. 550, Rueiguang Rd., Neihu Chiu, Taipei 114, Taiwan, R.O.C.

TEL: (886)2-5589-9999

FAX: (886)2-5555-7777

**POWER OF ATTORNEY**

Date: September 10, 2003

We, the undersigned, hereby authorize **Compliance Certification Services Inc.** to act on our behalf in all matters relating to all processes related to FCC & IC 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 "James Lai".

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*JAMES LAI*

*Twinhead International Corp.*