



**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 17, 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 black ink that reads "James Lai". The signature is written in a cursive style and is positioned above a horizontal line.

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JAMES LAI

*Twinhead International Corp.*