WA-GOL INDUSTRIAL CO., LTD.

No. 85, Shang Hsing First Street, Tai-Tzu Village, Jen-Te Hsian, Tainan Hsien, Taiwan

Tel: 886-6-62710808 Fax: 886-6-62721898

MESSERS: TRAINING RESEARCH CO., LTD

DATE: Apr. 20, 1999

POWER OF ATTORNEY

SUBJECT: FCC APPLICANT

We, the undersigned, hereby authorized Training Research Co., Ltd. to act on our behalf in all matters relating to application for equipment authorization of our model: MX-N15G, including the signing of all acts carried out by Training Research Co., Ltd. On our behalf shall have the same effect as acts of our own.

Applicant: Wa-Gol Industrial Co., Ltd.

K. T. Chiang

Title: President

List of Exhibit

EXHIBIT A Sample Label

EXHIBIT B Test Report

EXHIBIT C User Manual

EXHIBIT D Circuit Diagram

EXHIBIT E Block Diagram

EXHIBIT F Photographs of EUT

EXHIBIT A

Sample Label

MICROPHONE SYSTEM

MANUFACTURER

& EXPORTER

華格工業股份有限公司

WA-GOL INDUSTRIAL CO., LTD.

Head Office: P.O.Box 688 Tainan, Taiwan

Tel: 886-6-271 0171~4 Fax: 886-6-271 0808

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Taipei Office: Room A,14F,No.171,Sung-Der Rd.,Taipei,Taiwan Tel: 886-2-2346 7911~2 Fax: 886-2-2346 7916

FCC ID Label Format:

This device complies with Part 74 FCC rules

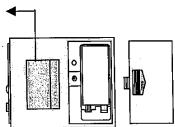
VHF High Band Transmitter MODEL: MX-N15G

FCC ID: JEBMX-N15G

FREQ.

Label Position:

FCC ID NO. PLATE STICK ON HERE



Agreed by :...