



July 01, 2005

Compliance Certification Service

561F Monterey Road,
Morgan Hill, CA 95037
U.S.A.

To whom it may concern:

We, the undersigned, hereby authorize IST Co., Ltd. To act an our behalf in all matters relating to applications for equipment authorization, including the signing of all documents relating to these matters. Any and all acts carried out by IST Co., Ltd., on our behalf shall have the same effect as acts of our own.

This letter is an authorization to accept IST Co., Ltd. As the agent for Hyun Won Inc. to sign applications before the Commission on our behalf, to make representations to you on our behalf, and to receive and exchange data between our company and the Commission in connection with certification of the following Hyun Won Inc. product :

Product	FCC ID
MP3 Player	PCMDAH1500I

Sincerely,

*Jae hwan, Park
General Manager
R&D Center Dept.
Hyun Won Inc.*