



Horng Technical Enterprise Co., Ltd.

301, Sec2, Tiding Boulevard., Neihu chiu, Taipei, Taiwan 114 R. O. C.,
TEL : 886-2-87511968
FAX : 886-2-87515003

POWER OF ATTORNEY

Date: February 5, 2004

We, the undersigned, hereby authorize *Compliance Certification Services Inc.* to act on our behalf in all matters relating to all processes related to **F C C 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,

Mr. David Hsu / Manager

Horng Technical Enterprise Co., Ltd.