

(to be written on company-paper)

POWER OF ATTORNEY

To whom it may concern:

We, the undersigned, JAZZ HIPSTER CORPORATION hereby authorize
CENTRAL RESEARCH TECHEOLOGY CO. *of Taiwan to act on our behalf in all*
matters relating to all processes required to notify the use of non harmonized
frequencies according to article 6.4 of Directive 1999/5/EC of the following radio
equipment:

Product Name: Bluetooth Speaker

Model Number: JS1219WA

Any and all acts carried out by CENTRAL RESEARCH TECHEOLOGY CO. on
our behalf shall have the same effects as acts of our own.

Sincerely yours,



(Name and title)

Lewis Chang / Senior Engineer

(Date)

2006/6/15

JAZZ HIPSTER CORPORATION