

KOSS Corporation
4129 N. Port Washington Avenue.
Milwaukee, Wisconsin 3212-105

USA

Tel: 1-414 964 5000

Fax: 1-414 964 0506

POWER OF ATTORNEY

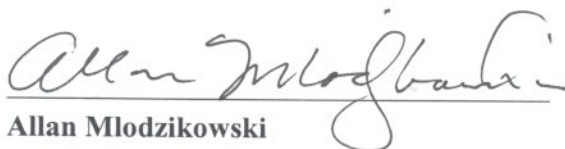
To whom it may concern:

We, the undersigned, **KOSS Corporation**, hereby authorize Advance Data Technology Corp. (ADT) of Taiwan to act on our behalf in all matters relating to all processes required in the FCC Part 15C. Any and all acts carried out by ADT on our behalf shall have the same effects as acts of our own.

If you have any questions regarding the authorization, please don't hesitate to contact us.

Thank you!

Sincerely yours,



Allan Mlodzikowski

KOSS Corporation

Tel: 1-414 964 5000

Fax: 1-414 964 0506