

Taiwan First Line Electronics Corp.

POWER OF ATTORNEY

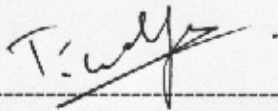
Date: October 28, 2004

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



Tim Yen/ R&D Manager
Taiwan First Line Electronics Corp.