

ASOKA INCORPORATION

5F, No. 9, Kuang Fu N. Road, Taipei, Taiwan, R.O.C.

POWER OF ATTORNEY

Date: January 10, 2005

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 C&C Laboratory Co., Ltd 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,

Kent Hsu

ASOKA INCORPORATION

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GENERAL MANAGER

GENERAL MANAGER

