

Miraecomm Co.Ltd
1516-3 Seocho-3 Dong
Seocho-Gu
Seoul
Korea

9 January 2004

To Whom This May Concern

Commercial Power of Attorney

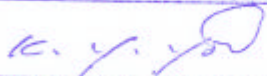
Commercial Power of Attorney for the license / registration of Miraecomm MGH-900 in several countries.

The company 7 layers AG, 40880 Ratingen, Germany, has been contracted by Miraecomm Co Ltd to obtain approvals for the following electronic components, manufactured and/or released by Miraecomm Co. Ltd:

MGH - 900

Unless future correspondence from Miraecomm Co. Ltd directs otherwise, please extend your full cooperation to 7 layers AG regarding matters to the above mentioned products for the period beginning September 1st 2003 through September 1st 2004.

MIRAE COMMUNICATIONS CO., LTD.


PRESIDENT. K. Y. YOO
Mr K.Y. YOO., President.

SEOUL

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