

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

9 January 2004

To Whom This May Concern

Commercial Power of Attorney

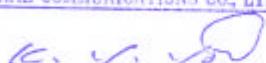
Commercial Power of Attorney for the license / registration of Miraecomm MGH-900 in several countries.

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 1<sup>st</sup> 2003 through September 1<sup>st</sup> 2004.

MIRAE COMMUNICATIONS CO., LTD.

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

SEOUL

9 January 2004