

PUNCH VIDEO INC.

NO. 18, CHUNG SHIN ROAD, TU-CHEN CITY, TAIPEI, TAIWAN
TEL: +886-2-2267-9337 FAX: +886-2-2267-9226

Federal Communications Commission

Dear Sir:

We, undersigned, hereby authorize ELECTRONICS TESTING CENTER, TAIWAN to act on behalf in all matters relating to application for "Model: FD-1040D, Model: PB1040, FCC ID: R69-FD1040DPB1040" authorization, including the signing of all documents relating to these matters. Any and all acts carried out by ELECTRONICS TESTING CENTER, TAIWAN on our behalf shall have the same effects as acts of our own.

The applicant certifies that in the case of an individual applicant (e.g., corporation), no party to the applicant is subject to a denial of federal benefits, that includes FCC benefits, pursuant to section 5301 of the Anti-drug abuse Act of 1998, 21 U.S.C. 862. For a definition of a "party" for these purpose See 47 C.F.R. 1.2002(b).

By: Bertha Yang

By: BERTHA YANG

Title: Overseas Sales

Applicant: PUNCH VIDEO INC.

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Date: May, 27, 2004