



**譁裕實業股份有限公司**  
**WHA YU INDUSTRIAL CO., LTD**

NO.88-3 , Shui-Li Road , Hsinchu 300 , Taiwan , R.O.C.  
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***POWER OF ATTORNEY***

**July/06/2004**

We, the undersigned, hereby authorize Compliance Certification Services Inc. to act on our behalf in all matters relating to all processes related to FCC & IC 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,  
Hunter Hsin  
M35C Wireless Music Adapter  
WHA YU INDUSTRIAL CO., LTD.  
7/20/04

Name (in print)/ Title  
Company name