

FROM :

FAX NO. :

Nov. 22 2003 07:16 P1

EnPing GaoEr Audio Equipment Co.,Ltd TEL:86-750-7181688 FAX: 86-750-7181388

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POWER OF ATTORNEY

Date: November 26, 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 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,

Zhangxiaoting 2004.11.26
(Zhang xiaoting/Manager)
(EnPing GaoEr Audio Equipment Co.,Ltd)