

SWJ

深圳万佳电器有限公司

SHENZHEN WANJIA ELECTRICAL CO. LTD.

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POWER OF ATTORNEY

Date: December 7, 2004

We, the undersigned, Shenzhen Wanjia Electrical Co., LTD, 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,

Yulan Zou
(Yulan Zou / Chief Technical Officer)
Shenzhen Wanjia Electrical Co., LTD