

SHINSEDAI COMPANY LIMITED

3-3-4 Higashiyaguya, Kusatsui-city, Shiga 525-0054, Japan.

POWER OF ATTORNEY

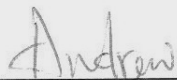
Date: June 24, 2005

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,



Andrew Shiu
Senior Engineer
Shinsedai Company Limited