



Company Name: Twinhead Internaional Corp.

Phone and fax number: 55899999 55557777

Address: 10f.550Rueiguand Rd.NeiHu,Taipei,Taiwan 114.ROC.

## POWER OF ATTORNEY

Date: April 8, 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,

---

JAMES LAI

*Twinhead International Corp.*