

SOLID YEAR

NO.3 PAO CHI LANE, CHUANG YA TSUN, SIU SHUI HSIAG CHANGHWA HSIEN, TAIWAN, R.O.C

MESSERS: Max Light Technology Co.,Ltd


DATE: 09/10/1999

POWER OF ATTORNEY

SUBJECT: FCC APPLICATION

We, the undersigned, hereby authorize Max Light Technology Co.,Ltd. To act on our behalf in all matters relating to application for equipment authorization of our model: ACK-100U including the signing of all documents relating to these matters. Any and all acts carried out by Max Light Technology Co.,Ltd. On our behalf shall have the same effect as acts of our own.

Applicant: SOLID YEAR CO.,LTD

By:  C. P. WANG
Signature Printed

Title: R&D MANAGER