

在中華民國境內訴訟及非訴訟代理人授權書

POWER OF ATTORNEY

We, **ABC International, Inc.** a corporation organized and existing under the law of California, hereby constitute and appoint **Mr. Ming chung Wu** to be the designated agent of our corporation in the Republic of China, for all litigious and non-litigious matters within the republic of China, with all the authority and usually attached to such an office and, to accept service of all documents and legal processes on our behalf, and to do and perform all other acts on our behalf as such designated agent is empowered by the company or obligated to perform under the Company Law of the Republic of China.

IN WITNESS WHEREOF, has caused this Power of Attorney to be signed on this **15th** day of January, **2006**.

By :

ABC International, Inc.

_____(signature) (a authority of company)

Name : **Howard Stringer**

Title : chairman