

分公司經理人授權書
POWER OF ATTORNEY

TO WHOM IT MAY CONCERN;

We, **ABC international, Inc.**, a corporation organized and existing under the laws of **California**, hereby constitute and appoint **Mr. Ming chung Wu** to be the manager of the Company's **Taiwan** branch within the territory of the Republic of China, with all the authority and powers customarily and usually attached to such an office and to do and perform all acts which the manager of a foreign company's branch in the Republic of China is legally entitled or empowered to do and perform, according to the laws 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