BENQ Corporation

157 Shan-Ying Road, Gueishan, Taoyuan 333, Taiwan, R.O.C.
Tel: 886-3-359-5000 Fax: 886-3-359-8811

April. 22, 2005

Power of Attorney

To whom it may concern,

Please be notified that we, **BENQ Corporation**, have assigned **Sporton International Inc.**, located at No. 52, Hwa Ya 1st Rd., Hwa Ya Technology Park, Kwei-Shan Hsiang, Tao Yuan Hsien, Taiwan, R.O.C., as our agent.

Any and all acts carried out by **Sporton International Inc.**, on the matters of relating to FCC part 24, 15B and OET 65 Supplement C, **Sporton International Inc.** shall have the full responsitivity to guarantee all the accurate testing method and testing data. However, **BENQ Corporation** will be fully responsible for mass products to be in compliance with regulations.

This authorization is limited to the product of as following:

(1) **56E22 Mobile Phone**

Model: 56E22(M315) (**Brand: BenQ**)

Any acknowledgement and response, please send it to **Sporton International Inc**. directly.

Should you have any questions or comments regarding this matter, please have my best attention.

Sincerely yours,

BENQ Corporation

R.H. lin

Tel: 886-3-359-5000 Ext: 3404 Fax: 886-3-359-8811 Ext: 3404 E-Mail: **kunhanliu@beng.com**