Quanta Computer Inc.

No. 188, Wen Hwa 2nd Rd., Kuei Shan Hsiang, Tao Yuan Shien, Taiwan R.O.C.
Tel: 886-3-327 2345 Fax: 886-3-327 0460

Dec. 27, 2003

Power of Attorney

To whom it may concern,

Please be notified that we, **Quanta Computer Inc.**, 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 22, and 24, **Sporton International Inc.** shall have the full responsitivity to guarantee all the accurate testing method and testing data. However, **Quanta Computer Inc.** will be fully responsible for mass products to be in compliance with regulations.

This authorization is limited to the product of as following:

(1) GSM/GPRS Mobile Handset

Model: G51U (Brand: Panasonic)

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,

Quanta Computer Inc.
Tel: 886-3-327 2345

Fax: 886-3-327 0460

E-Mail: may.huang@quantatw.com