

BENQ Corporation
157, Shan-Ying Road, Gueishan Taoyuan 333,
Taiwan , R.O.C.

Tel: + 886 3-359-8800 Fax: + 886 3-320-8866

Jun. 15, 2004

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 15, and Part 24, **Sporton International Inc.** shall have the full responsibility 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:

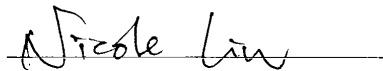
(1) Mobile Phone

Model: M100 (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,



Nicole Lin / Engineer

BENQ Corporation

Tel: +886 3-359-8800*3995

Fax: +886 3-320-8866*3995

e-mail: nicolelin@BenQ.com