

BenQ Corporation

No. 157, Shan-Ying Rd., Gueshan Taoyuan 333, Taiwan R.O.C.

Tel: 886-3-3598800 Fax: 886-3-3598811

April 6th, 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, 15C 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:

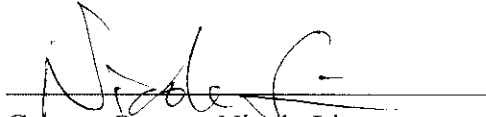
(1) **GSM/GPRS Smart Phone**

Model: 57P31 (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,



Contact Person: Nicole Lin

Company: BenQ Corporation

Address: 157 Shan-Ying Road, Gueishan Taoyuan 333, Taiwan, R.O.C.

TEL: 886-3-359-8800

FAX: 886-3-320-8866

e-mail: nicolelin@benq.com