

BenQ Corporation

157 Shan-Ying Road, Gueishan Taoyuan 333, Taiwan

Tel: +886-3-3598800 #3995, Fax: +886-2-2593395

Date: May/ 12/ 2006

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 all processes required in the FCC Part 22H and 24E approval and any communication needed with the national authority, shall have the same legal authority as acts on our own behalf.

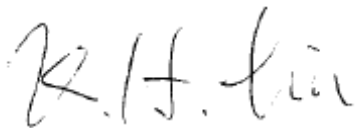
This authorization is limited to the product of as following:

FCC ID: JVPE61A

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,



KunHan Liu

BenQ Corporation

Tel: +886-3-3598800

Fax: +886-2-2593395

E-Mail: kunhanliu@benq.com