

SOLOMON Technology Corp.

No. 42, Sing Zhong Rd., Nei Hu Dist., Taipei, Taiwan R.O.C.

Tel: 886-2-8791 8989 Fax: 886-2-2792 3420

Dec. 27, 2003

Power of Attorney

To whom it may concern,

Please be notified that we, **SOLOMON Technology Corp.**, 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, 24 and IEEE C95.1, **Sporton International Inc.** shall have the full responsibility to guarantee all the accurate testing method and testing data. However, **SOLOMON Technology Corp.** will be fully responsible for mass products to be in compliance with regulations.

This authorization is limited to the product of as following:

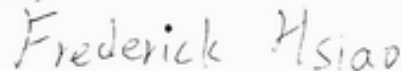
(1) GPRS Modem

Model: SCMi250u (Brand: SOLOMON)

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,



Frederick Hsiao / Manager

SOLOMON Technology Corp.

Tel: 886-2-8791 8989

Fax: 886-2-2792 3420

E-Mail: Frederic_hsiao@solomon.com.tw