Arima Communication Corp.

No. 16, Lane 658, Ying Tao Road, Yingko Taipei Hsien, Taiwan Tel: 886-2-82277755 Fax: 886-2-82275533

Jan. 5, 2005

Power of Attorney

To whom it may concern,

Please be notified that we, Arima Communication 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 24, 15B and OET 65 Supplement C, **Sporton International Inc.** shall have the full responsitivity to guarantee all the accurate testing method and testing data. However, Arima Communication 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) **GSM Mobile Handset**

Model: Arima 2710 (Brand: Not available yet)

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,

Gallon Lee

Arima Communication Corp.

Tel: 886-2-82277755 Fax: 886-2-82275533

Gallon Lee

E-Mail: gallonlee@arimacomm.com.tw