

April 07, 2006

Letter of Authorization

Re: Application for BenQ Mobile device **AL21a**

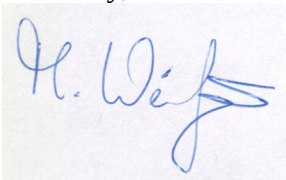
To whom it may concern,

We the undersigned, hereby authorize CETECOM Inc. (411 Dixon Landing Road, Milpitas, CA 95035, Tel.408 586 6214) to act on our behalf in all manners relating to application for equipment authorization, including signing of all documents relating to these matters.

Any and all acts carried out by CETECOM Inc., on our behalf shall have the same effect as acts of our own.

The authorization from BenQ Mobile GmbH & Co OHG is valid 365 days from the date of this letter.

Sincerely,



Dr. Martin Weinberger
Engineering Manager