

SYSTEMS & TECHNOLOGY CORP.

18-5F., No. 79, Hsin Tai Wu Road, Sec. 1, Hsichih, Taipei Hsien, Taiwan, R.O.C.

Date: January 22, 2010

Power of Attorney

To whom it may concern,

Please be notified that I, Jesse Hsieh have designated Roy Wu in Sporton International Inc. and Dennis Huang in SYSTEMS & TECHNOLOGY CORP. as the persons responsible for this project and to sign the form 731 and other documentation.

Any and all acts carried out by Roy Wu in Sporton International Inc., and Dennis Huang in SYSTEMS & TECHNOLOGY CORP. on the matters of relating to all processes required in the FCC approval and any communication needed with the national authority, shall have the same legal authority as acts on our own behalf.

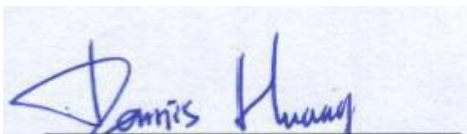
This authorization is limited to the product of as following:

FCC ID: RLS-STAVL0941

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,

A handwritten signature in blue ink, appearing to read "Dennis Huang", is written over a horizontal line.

Contact Person: Jesse Hsieh

Company: SYSTEMS & TECHNOLOGY CORP.

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