

ACA Digital Corporation

17F., No. 866-7, Zhongzheng Rd., Zhonghe City, Taipei County, 235 Taiwan, R.O.C.

Date: October 30, 2009

Power of Attorney

To whom it may concern,

Please be notified that I, **Ken Lu** have designated Roy Wu in **Sporton International Inc.** as the person 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.** 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: UVZP37BW

If you have 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,



Contact Person: Ken Lu

Company: ACA Digital Corporation

TEL: +886-2-8228-1121 Ext. 2639

FAX: +886-2-2228-9448

E-mail: ken.lu@aca-digital.com