

Qisda Corporation

157 Shan-Ying Road, Gueishan, Taoyuan, 333, Taiwan

Tel: +886-359-5000 #3704 ; Fax: +886-359-3395

Power of Attorney

To whom it may concern,

Please be notified that I, **Kun-Han Liu**, have designated Jones Tsai in **Sporton International Inc. and James Soong in Qisda Corporation** as the persons being responsible for this project and to sign the form 731 and other documentation.

Any and all acts carried out by Jones Tsai in **Sporton International Inc. and James Soong in Qisda Corporation** 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.

We further certifies that neither the applicant nor any party to this application, as defined in 47 CFR Ch. 1.2002 (b), is subject to a denial to Federal benefits, that include FCC benefits, pursuant to section 5301 of the Anti-Drug Abuse Act of 1998, 21 U.S.C. 835(a).

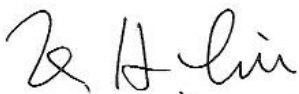
This authorization is limited to the product of as following:

FCC ID: VRSGM6601

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: Kun-Han Liu

Company: Qisda Corporation

TEL: +886-359-5000 #3704

FAX: +886-359-3395

E-mail: kun.han.liu@qisda.com