

E-TEN

Information Systems Co., Ltd.

Tel: (886) 2 7721 0000 Fax: (886) 2 7721 0123

Date: December 4, 2006

Authorization Letter

To whom it may concern,

Please be notified that I, **Harriot Lee** have designated **Daniel Lee** in Sporton International Inc. and **John Chuang** in E-TEN Information Systems Co., Ltd. as the persons responsible for this project.

Any and all acts carried out by Daniel Lee in **Sporton International Inc.**, or John Chuang in E-TEN Information Systems Co., Ltd. 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.

And I also assigned

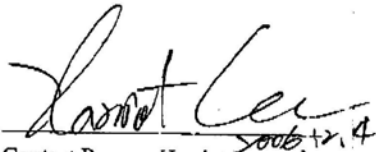
This authorization is limited to the product of as following:

FCC ID: SPUX500

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: Harriot Lee

Company Name: E-TEN Information Systems Co., Ltd.

Tel: (886) 2 7721 0000

Fax: (886) 2 7721 0123

E-Mail: harriot.lee@etencorp.com