

Sipod Inc.
4633 Old Ironsides Drive, #400 Santa Clara, CA 95054

Power of Attorney

Federal Communication Commission
Office of Engineering and Technology
Equipment Authorization Division
7345 Oakland Mills Road
Columbia, Maryland 21046

We, Company: **Sipod Inc.**

Address: **4633 Old Ironsides Drive, #400 Santa Clara, CA 95054**

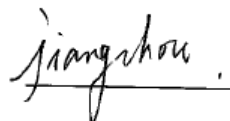
Would like to inform you that we nominated Audix Technology (Shanghai) Co., Ltd, Mr. Byron Kwo to act on behalf of our Sipod Inc to apply FCC ID: X64-C200 for the Sipod IP WALKIE TALKIE with our brand.

Kind Regards,

Place, date

2010-03-17

Signature

A handwritten signature in black ink, appearing to read "Jiangzhou", written over a horizontal line.