



BenQ Mobile GmbH & Co. OHG
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Your letter of	
Our reference	
Date	20.04.2006

Power of Attorney

Date: April 20, 2006

To whom it may concern:

We, the undersigned, **BenQ Mobile GmbH & Co. OHG** hereby authorize Advance Data Technology Corporation (ADT) of Taiwan to act on our behalf in all matters relating to all processes required in the FCC Part 15C approval and any communication needed with the national authority. Any and all acts carried out by ADT on our behalf shall have the same effects as acts of our own.

If you have any questions regarding the authorization, please do not hesitate to contact us.

Thank you!

Sincerely yours,

Juergen Riesmeyer / Director RD VAE
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Personally Liable Partners:
BenQ Mobile Management GmbH • Registered Office: Munich
Registration Court: Local Court Munich • HRB 158771
Managing Board: Clemens Joos, Wen-Tsan Wang,
Lydia Sommer, Wei-Yui Liou, Dr. Jochen Eickholt,
Dr. Seng-Woon Chen
BenQ Wireless GmbH • Registered Office: Munich
Registration Court: Local Court Munich • HRB 158772
Managing Director: Wei-Yui Liou