IPEVO Corp.

3F, No. 53, Bo-ai Road, Taipei 100, Taiwan Tel: 886-2-5550-8686 Fax: 886-2-2382-0420

Power of Attorney

Date: 2008/10/3

Dear Sir,

I hereby have entrusted the following person to be a proxy regarding application for Type Certification.

Sporton International Inc.

Address : No.8, Lane 724, Bo-ai St., Jhubei City, HsinChu County 302, Taiwan, R.O.C.

Name : Leo Huang

Job Title : Manager

e-mail: Leohuang@sporton.com.tw

I am therefore responsible for the contents of the application.

Brand name and model type of the specified radio equipment: IPEVO / CSPN-01IP

FCC ID: WKPCSPN-01IP

Product name: CSPN-01IP Wifi Phone

FCC Grantee contact person information.

Applicant's company name : IPEVO corp.

Applicant's company address : 3F, No. 53, Bo-ai Road, Taipei 100, Taiwan

Signature

Job Title and Dept. : Vikki Hsu / Project Manager

E-Mail : vikkihsu@ipevo.com

Tel. : 886-2-5550-8686