

Declaration of Authorization

We

Name: Name: Accton Technology Corporation

Address: No.1 Creation 3rd Rd., Science-based Industrial Park, Hsinchu 30077, Taiwan, R.O.C.

City: Hsinchu

Country: Taiwan

Declare that:

Name: Accton Technology Corporation

Address: No.1 Creation 3rd Rd., Science-based Industrial Park, Hsinchu 30077, Taiwan, R.O.C.

City: Hsinchu

Country: Taiwan

is authorized to apply for Certification of the following product(s):

Product description: Bluetooth Mobil Headphone

Type designation: HSTNN-AH02

Trademark: HP

on our behalf.

Date: Jan. 24, 2008

City: Hsinchu

Name: Barry Ma

Signature: 