



To: SGS Taiwan Ltd.
134, Wu Kung Rd. Wuku Industrial Zone Taipei County, Taiwan.

Subject: letter of authorization

Reference number: #####

Date: Aug. 23, 2005

We,

HAMG SHING TECHNOLOGY CORP.
957. Po Ai St., chu Pei City, Taiwan..
Tel: +86-755-84600372
Fax: +86-755-28826518

declare that:

SGS Taiwan Ltd.

is authorized to complete and sign all concerned documents needed for the application (Bluetooth Headset) on our behalf. The approval and all originating responsibilities will remain with us.

Maggie Klsu / R&D Section chief
HAMG SHING TECHNOLOGY CORP.