

Declaration of Authorization

We

Name: HAMG SHING TECHNOLOGY CORP.
Address: 957, Po Ai St.
City: Chu Pei City
Country: Taiwan

Declare that:

Name: SGS Taiwan Ltd.
Address: 134, Wu Kung Rd., Wuku Industrial Zone
City: Taipei County
Country: Taiwan

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

Product description: Bluetooth Handfree car kits
Type designation: KBU009, KBU009S, KBU009P
Trademark: Maxcall

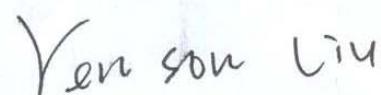
on our behalf.

Date: Jan. 16, 2006

City: Chu Pei City

Name: Venson Liu

Signature:

A handwritten signature in black ink, appearing to read "Venson Liu".