

SHENZHEN BLUEBIRD HI-TECH CO., LTD.

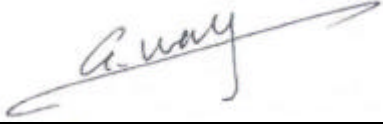
Room 710-713, Building 5, Pengyi Garden, Bagua 1st Rd., Futian District,
Shenzhen, China

Federal Communications Commission

Dear Sir:

We, the undersigned, hereby authorize ELECTRONICS TESTING CENTER, TAIWAN to act on our behalf in all matters relating to application for “ Bluetooth Headset (Model :BTH-850, FCC ID : S5PBTH-850) ” authorization, including the signing of all documents relating to these matters. Any and all acts carried out by ELECTRONICS TESTING CENTER, TAIWAN on our behalf shall have the same effect as acts of our own.

The applicant certifies that in the case of an individual applicant (e.g., corporation), no party to the applicant is subject to a denial of federal benefits, that includes FCC benefits, pursuant to section 5301 of the Anti-drug abuse Act of 1988, 21 U.S.C. 862. For a definition of a “party” for these purposes See 47 C.F.R. 1.2002(b).

By:  By: Alex Wang
(Signature) (Printed)

Title : General Manager

Applicant : SHENZHEN BLUEBIRD HI-TECH CO., LTD.

Address : Room 710-713, Building 5, Pengyi Garden, Bagua 1st Rd., Futian District,
Shenzhen, China

Tel : 86-755-25849478 Fax: 86-755-25849407

Date : Mar. 24, 2005