

Declaration of Authorization

We

Name: WANSTONIC ELECTRONICS LTD.

Address: 4F, NO.540-1, Chung Cheng Road

City: Hsintien City, Taipei Hsien

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: Transmitter USB audio dongle

Type designation: WBT430, WBT431

Trademark: N/A

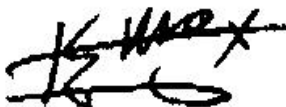
on our behalf.

Date: Sep. 22, 2005

City: Hsintien City, Taipei Hsien

Name: C.S. Lin

Signature:

A handwritten signature in black ink, appearing to be 'C.S. Lin', written over a horizontal line.