

Declaration of Authorization

We

Name: BlueExpert Technology Corp.
Address: 8F, No 16, Lane 77, Sin-Ai Road,
City: NeiHu, Taipei City,
Country: Taiwan,R.O.C.

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: Blue-tooth Stereo Headphone
Type designation: BlueExpert
Trademark: BES005

on our behalf.

Date: Feb. 20, 2006

City: NeiHu, Taipei ,

Name: Cheana Chang

Signature:

A handwritten signature in black ink, appearing to read "Cheana Chang".