

Declaration of Authorization

We

Name: BlueExpert Technology Corp.

Address: 8F, No 16, Lane 77, Sin-Ai Road, NeiHu...

City: Taipei 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: SOYO Freestyler Bluetooth Wireless Headset

Type designation: BTWLHS02

Trademark: SOYO

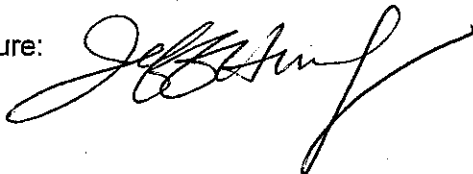
on our behalf.

Date: Jun. 21, 2007

City: Taipei

Name: Jeff Hung

Signature:

A handwritten signature in black ink, appearing to read 'Jeff Hung', written over a horizontal line.