

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:

