

Declaration of Authorization

We

Name: C-COM CORPORATION
Address: 8F-6, No. 110, Sec. 3, Chung-Shan Rd.
City: Chung-Ho, Taipei
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: Bluetooth Wireless Headset
Type designation: BHT-106R
Trademark: SmartLink

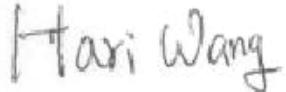
on our behalf.

Date: Dec. 12, 2005

City: Chung-Ho, Taipei

Name: Hari Wang

Signature:

A handwritten signature in black ink that reads "Hari Wang". The signature is written in a cursive style with a clear 'H' at the beginning and 'Wang' following it.