

## 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

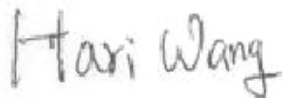
on our behalf.

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, slightly slanted style.