

CELLTREND INTERNATIONAL CO., LTD.

3B02, NO.5, HSIN-YI ROAD, SEC.5, TAIPEI 110, TAIWAN, R.O.C.

TEL: (886) 2-2722-3333(REP) FAX: (886) 2-2722-5050

e-mail : insales@celltrend.com.tw

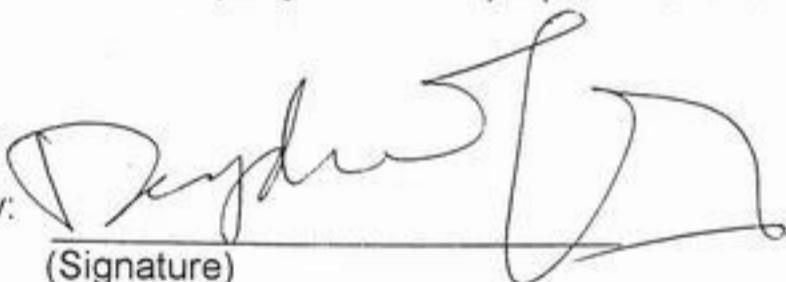
Federal Communications Commission

Dear Sir:

We, the undersigned, hereby authorize ELECTRONICS TESTING CENTER, TAIWAN to act on our behalf in all matters relating to application for "Bluetooth Hands-Free Kit (Model : BT-03C, FCC ID : **SPEBT03C**)" authorization, including the signing of all documents relating to these matters. Any and all acts carried out by ELECTRONICS TESTING CENTER, TAIWAN on our behalf shall have the same effect as acts of our own.

The applicant certifies that in the case of an individual applicant (e.g., corporation), no party to the applicant is subject to a denial of federal benefits, that includes FCC benefits, pursuant to section 5301 of the Anti-drug abuse Act of 1988, 21 U.S.C. 862. For a definition of a "party" for these purposes See 47 C.F.R. 1.2002(b).

By:



(Signature)

By: DAPHNE YANG

(Printed)

Title : MANAGER

Applicant : CELLTREND INTERNATIONAL CO., LTD.

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Date : 2004/11/19