

Declaration of Authorization

We

Name: PERFECT TECH R&D CO., LTD

Address: 3F., No.9, Lane 175, Nankan Rd., Lujhu Township

City: Taoyuan County

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 Headset

Type designation: BT-803

Trademark: Perfect

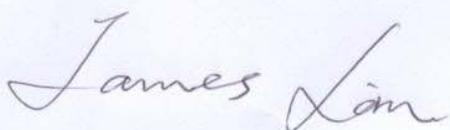
on our behalf.

Date: Nov. 23, 2006

City: Taoyuan County

Name: James Lin

Signature:

A handwritten signature in black ink, appearing to read "James Lin". The signature is fluid and cursive, with "James" on the top line and "Lin" on the bottom line.