

Declaration of Authorization

We

Name: EPL TECHNOLOGY LIMITED.

Address: RM. 1401, BLK B, HOI LUEN INDUSTRIAL
CENTRE, 55 HOI YUEN ROAD,

City: KWUN TONG, KOWLOON,

Country: HONG KONG

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 Hi-Fi Stereo headset

Type designation: T900S, T901S, T905S

Trademark: EVER-E

on our behalf.

Date: Nov. 08, 2005

City: KWUN TONG, KOWLOON

Name: Kent Chan,

Signature:

