

FORTUNE GRAND ENTERPRISE CO., LTD.
No. 8, Alley 1, Lane 20, Daren Rd. Taoyuan City,
Taoyuan county 330, Taiwan

Date: November 13, 2007

Federal Communications Commission
Authorization and Evaluation Division
Equipment Authorization Branch
7435 Oakland Mills Road
Columbia, MD 21046

To whom it may concern:

We, the undersigned, hereby authorize ETS Product Service (Taiwan) CO., LTD. to act on our behalf in all matters relating to applications for "Bluetooth Stereo Headphone" (Model No.: FG-B10XX, FCC ID:VQZFG-B10X-07) authorization, including the signing of all documents relating to these matters. Any and all acts carried out by ETS Product Service (Taiwan) CO., LTD. on our behalf shall have the same effect as acts of our own.

We also hereby certify that no party to this application is subject to a denial of benefits, including FCC benefits, pursuant to Section 5301 of the Anti-Drug Abuse Act of 1988, 21 U.S.C. 862.

Sincerely,

Signature: 

Name: **James Lee**
Title: General Manager
Company: FORTUNE GRAND ENTERPRISE CO., LTD.