

Declaration of Authorization

We

Name: Plantronics Inc.
Address: 345 Encinal St. 95060
City: Santa Cruz
Country: USA

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: Pulsar 260
Type designation: Pulsar 260
Trademark: Plantronics

on our behalf.

Date: Aug. 24, 2006

City: Santa Cruz

Name: Catherine Pell

Signature: 