HUGES HI-TECH INC.

Company Address: 7F, NO.188, SEC.2, CHUNG-HSING ROAD,

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Date: Jan. 31, 2005

Dear Regulatory Authority,

We, the undersigned, hereby declare, Broadxent Pte Ltd., Product name: Bluetooth Headset, FCC ID: GX5-CB2460 is identical to the original equipment HUGES HI-TECH INC. / FCC ID: RKH-HS311, and the original test results continue to be representative of and applicable to the equipment bearing Broadxent Pte Ltd. / FCC ID: GX5-CB2460.

This authorization is valid until further written notice from the applicant.

Sincerely Yours,

Max Ko / Marketing Director HUGES HI-TECH INC.