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Re: Change of Identification Authorization, FCC ID: LLP-NTE3100

Date: 27th April 2006

To Whom It May Concern:

This letter grants authorization for representative of Broadxent Pte Ltd to apply to the FCC or a change in identification as specified under 47CRD2.933 of the FCC rules. This authorization applies to Bluetooth Neckband Stereo Headphones, LLP-NTE3100. We are aware that Broadxent Pte Ltd intends to market the above referenced product under their own FCCID.

Sincerely,

Y.K So / Managing Director, Nasaco Electronics Ltd

Name/ Title, Department Company