

Declaration of Authorization

We

Name: AmbiCom, Inc.

Address: 405 River Oaks Parkway,

City: San Jose.

Country: CA

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: Stereo Headphone

Type designation: BT-HPC,WST-KIT

Trademark: AmbiCom

on our behalf.

Date: May. 16, 2007

City: San Jose.

Name: Vincent Kiong



Signature: