

Declaration of Authorization

We

Name: Bluetake Technology Co., Ltd.

Address: 5F, NO.27, Lane 155, Sec.3, Pei Shen Rd., Shen Keng Shiang

City: Taipei Hsien

Country: Taiwan

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: Bluetooth Stereo Headphone

Type designation: BT450Rx

Trademark: BLUETAKE

on our behalf.

Date: Sep. 22, 2005

City: Taipei Hsien

Name: Mr. Shicheng Huang

Signature:

A handwritten signature in black ink, appearing to read 'Shicheng Huang', written over a light gray rectangular background.