

## Declaration of Authorization

We

Name: IOGEAR, Inc.

Address: 23 Hubble

City: Irvine

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: Bluetooth Audio Transport

Type designation: GBMH221

Trademark: IOGEAR

on our behalf.

Date: Oct. 01, 2007

City: Irvine

Name: Richard Liang, Product Development Manager

Signature:

A handwritten signature in black ink, appearing to be 'Richard Liang', written over a horizontal line.