J-THREE INTERNATIONAL HOLDING CO., LTD.

No. 23-7, Dungshyh 12 Lirn, Dungshyh Lii Pingchien City, Taoyuan Hsien 324, Taiwan

01/22/2008

Federal Communications Commission Authorization and Evaluation Division Equipment Authorization Branch 7435 Oakland Mills Road Columbia, MD 21046

To whom it may concern:

We, the undersigned, hereby authorize Taiwan ETS Product Service Co., Ltd. to act on our behalf in all matters relating to applications for equipment authorization Bluetooth Adaptor (Model No.: BU-2086, FCC ID: QQGBU2086) including the signing of all documents relating to these matters. Any and all acts carried out by ETS Product Service AG on our behalf shall have the same effect as acts of our own.

We also hereby certify that no party to this application is subject to a denial of benefits, including FCC benefits, pursuant to Section 5301 of the Anti-Drug Abuse Act of 1988, 21 U.S.C. 862.

Sincerely,

Signature

Name: David Wu

Title: Product Manager

Company: J-THREE INTERNATIONAL HOLDING CO., LTD.