

J-THREE INTERNATIONAL HOLDING CO., LTD.

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

Date:

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

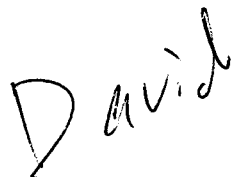
To whom it may concern:

We, the undersigned, hereby authorize ETS Product Service (Taiwan) CO., LTD. to act on our behalf in all matters relating to applications for "Bluetooth VOIP Phone" (Model No.: **CP-2020** , FCC ID: **QGGCP-2020**)" authorization, including the signing of all documents relating to these matters. Any and all acts carried out by ETS Product Service (Taiwan) CO., LTD. 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:

A handwritten signature in black ink that reads "David". The letters are cursive and slightly slanted to the right.

Name: David Wu

Title: Project Manager

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