

Declaration of Authorization

We

Name: Globalsat Technology Corporation

Address: 16F, No. 186, Jian Yi Road., Far East Century Park

City: Chung Ho 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 GPS Receiver

Type designation: BT-821

Trademark: N/A

on our behalf.

Date: Nov. 12, 2007

City: Chung Ho City, Taipei Hsien

Name: Luwalk Lee

Signature:

