

**Globalsat Technology Corporation  
16F, No. 186, Jian Yi Road., Far East Century  
Park, Chung Ho City ,Taipei Hsien, Taiwan**

To: SGS Taiwan Ltd.  
134, Wu Kung Rd. Wuku Industrial Zone Taipei County, Taiwan.

**Subject:** letter of authorization

**Reference number:** #####

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Date: Jun. 16, 2005

We,

Globalsat Technology Corporation  
16F, No. 186, Jian Yi Road., Far East Century Park, Chung Ho City ,Taipei Hsien, Taiwan  
Tel: 886-2-8226-3799  
Fax: 886-2-8226-3899

declare that:

SGS Taiwan Ltd.

is authorized to complete and sign all concerned documents needed for the application (BLUETOOTH Headset) on our behalf. The approval and all originating responsibilities will remain with us.



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Mason Chao/ Hardware Engineer  
Globalsat Technology Corporation