

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: #####

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
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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.



Mason Chao/ Hardware Engineer
Globalsat Technology Corporation