

Declaration of Authorization

We

Name: Collex Communication Corp.
Address: 8F-1, No.237, Sec.1, Wuchiuan W. Rd.,
City: Taichung,
Country: Taiwan 40346, R.O.C..

Declare that:

Name: SGS Taiwan Ltd.
Address: 134, Wu Kung Rd., Wuku Industrial Zone
City: Taipel County
Country: Taiwan

is authorized to apply for Certification of the following product(s):

Product description: Bluetooth Headphone
Type designation: Collex
Trademark: BTH-10

on our behalf.

Date: Mar. 30, 2006

City: Taichung

Name: Mint Chen

Signature:

Mint Chen