

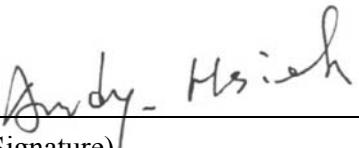
Juster Co., Ltd.
10F, No.373, Zhongshan Rd., Sanchong City, Taipei 241, Taiwan, R.O.C

Federal Communications Commission

Dear Sir:

We, the undersigned, hereby authorize ETS Dr. Genz Taiwan PS Co., Ltd. to act on our behalf in all matters relating to application for “ **WIRELESS HEADPHONE** (Model : **HP-240** , FCC ID : **SETHP-240**)” authorization, including the signing of all documents relating to these matters. Any and all acts carried out by ETS Dr. Genz Taiwan PS Co., Ltd. on our behalf shall have the same effect as acts of our own.

The applicant certifies that in the case of an individual applicant (e.g., corporation), no party to the applicant is subject to a denial of federal benefits, that includes FCC benefits, pursuant to section 5301 of the Anti-drug abuse Act of 1988, 21 U.S.C. 862. For a definition of a “party” for these purposes See 47 C.F.R. 1.2002(b).

By:  By: Mr. Andy Hsieh
(Signature) (Printed)

Title : _____

Applicant : Juster Co., Ltd.

Address : 10F, No.373, Zhongshan Rd., Sanchong City, Taipei 241, Taiwan, R.O.C

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Date : August 23, 2004