

Declaration of Authorization

We

Name: ATECH Technology Co., Ltd.

Address: 4th F1, 103, Sec. 2, Jiuzong Rd.

City: Taipei

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

Type designation: GR-102

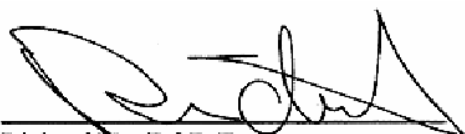
Trademark: ATECH

on our behalf.

Date: Oct. 07, 2005

City: Taipei

Name: Richard Yen

A handwritten signature in black ink, appearing to read 'Richard Yen', written over a horizontal line.

Richard Yen/R&D Engineer

ATECH Technology Co., Ltd.