

Power of Attorney

Date: May 21, 2007

To whom it may concern:

We, the undersigned, Adec & Partner AG, hereby authorize Advance Data Technology Corporation (ADT) of Taiwan to act on our behalf in all matters relating to all processes required in the FCC Part 15C approval and any communication needed with the national authority. Any and all acts carried out by ADT on our behalf shall have the same effects as acts of our own.

Bluetooth headset communications system

Model: CM-BT

FCC ID: U94CMBT0705

If you have any questions regarding the authorization, please don't hesitate to contact us.

Thank you!

Sincerely yours,

adec & partner ag Stalgenbachstr 30 CH-8808 Pfäffikon

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