

Declaration of Authorization

We

Name: SOYO Group Inc.
Address: 1420 S. Vintage Avenue, 91761
City: Ontario
Country: CA, USA

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: SOYO Freestyler Bluetooth ST Headphone (Ear Hook)
Type designation: SYBEHS11
Trademark: SOYO

on our behalf.

Date: Jul. 18, 2006

City: Ontario

Name: Ming Chok

Signature:

