

Date: Dec 10, 2010

Rita

To Whom It May Concern:

We, VENCER Co., LTD., declare on our sole responsibility that the product

Type: Bluetooth Ear-Type Stereo Headset;

Brand Name: PLANEX COMMUNICATIONS INC. (new); Model: BT-07AHS

is in all relevant parts equivalent to the product

Type: Bluetooth Ear-Type Stereo Headset;

Brand Name: VENCER Co., LTD. (old); Model: VS-7100

The difference between the *new version* and *original version* are:

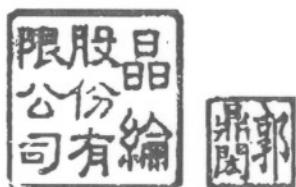
Change to new applicant information:

Company name: PLANEX COMMUNICATIONS INC.

Address: F Nissei Ebisu Bldg 2F.16-3 Higashi 3-chome, Shibuya-ku, Tokyo 150-0011, Japan

Continue to be representative of and applicable to the new model. Further, we attest that the parts of the original test results which have been identified in the new test reports continue to be representative of and applicable to the new model. The characteristics that may be affected by the differences between the models are measured again on the new model.

Regards,



Jensen Wu / RD Director

VENCER Co., LTD.