

Declaration of Authorization

We

Name: Advance Telecom Corp.

Address: 9F-2, No.97, Sec. 3 Taichung Gang Rd, Taichung City, 407 Taiwan, R.O.C

City: Taichung City

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 handsfree Kit

Type designation: NA-204-BM-1308

Trademark: X BLEU

on our behalf.

Date: Jan. 14, 2008

City: Taichung City

Name: Elton Hsu

Signature:

For and on behalf of
ADVANCE TELECOM CORP.



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Authorised Signature(s)