Declaration of Authorization

We

Name: Aliteam Corp. Co., Ltd.

Address: 1F., No 7, Lane 162, Jingye 3rd Rd., Jungshan Chiu,

City: Taipei 104, 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 Stereo Wireless Headsets

Type designation: RFB938H/M

Trademark: Alteam

on our behalf.

Date: Jul. 05, 2006

City: Taipei 104

Name: Tsao ChengYu

Signature: