

Declaration of Authorization

We

Name: SKYCOM TEK CO., LTD.

Address: 11F ,No.42-1 ,Sec. 1,Zhungyang N. Rd. Beitou ,

City: Taipei

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 iPod dongle

Type designation: SKM-BTA3

Trademark: SKYCOM

on our behalf.

Date: Oct. 17, 2006

City: Taipei

Name: Alex Chang

Signature:

