Declaration of Authorization

We

Name: Lucent Trans Electronics Co., Ltd.

Address: 9F-1, No. 16, Chien Pah Rd., Chung Ho

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 Headset Type designation: BTHS02C-MWH

Trademark:

on our behalf.

Date: Dec.11, 2009

City: Taipei

Name: Emerson Wang

Signature:

Emerson Wong