

Declaration of Authorization

We

Name: SOYO Group Inc.

Address: 1420 S. Vintage Avenue, 91761

City: Ontario

Country: CA, USA

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: SOYO Freestyler Bluetooth ST Headphone (Ear Hook)

Type designation: SYBEHS11

Trademark: SOYO

on our behalf.

Date: Jul. 18, 2006

City: Ontario

Name: Ming Chok

Signature:

