

Declaration of Authorization

We

Name: Compass Systems Corp.
Address: 6F, No. 413, Sec. 2, Ti-Ding Blvd., Neihu Dist.
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 GPS Receiver
Type designation: GB73X, GB23X
Trademark: N/A

on our behalf.

Date: Apr. 18, 2006

City: Taipei

Name: Laura Chen

Signature: 