

NOKIA

Power of Attorney

January 27, 2006

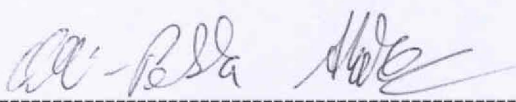
To whom it may concern:

We, the undersigned **Nokia Corporation** hereby authorize Advance Data Technology Corporation (ADT) of Taiwan to act on our behalf in all matters relating to all processes required for **Nokia Bluetooth headset HS-24W** in the FCC Part 15C approval and any communication needed with the national authority. Any and all acts carried out by ADT on our behalf shall have the same effects as acts of our own.

If you have any questions regarding the authorization, please don't hesitate to contact us.

Thank you!

Sincerely yours,



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