

Declaration of Authorization

We

Name: AmbiCom, Inc.

Address: 405 River Oaks Parkway .

City: San Jose

Country: 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: Wireless Skype Headset

Type designation: SKY-KIT II, BT-HS

Trademark: AmbiCom

on our behalf.

Date: Oct. 23, 2006

City: San Jose

Name: Vincent Kiong

A handwritten signature in black ink, appearing to read 'V. Kiong', written over the signature line.

Signature: