

Kinpo Electronics, Inc.

10TH FL., 99 NAN-KING E. RD., SEC. 5, TAIPEI, TAIWAN, (105) R.O.C.

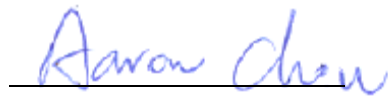
Date: Jun. 01, 2006

Attestation

We, Kinpo Electronics, Inc., hereby declare that SP70R can not be used for simultaneous operation of WLAN and GSM/GPRS transmitters by software control. When the device is in WLAN mode and then receive the phone call of GSM, the software of this device will shut down the transmitting of WLAN immediately. On the contrary, as the device is in the phone mode and users would like to use WLAN function, the software will block the WLAN usage.

Should you have any questions, please have my best attention.

Sincerely yours,



Aaron Chou

Kinpo Electronics, Inc.

Tel: +886-2-2662-2660

Fax: +886-2664-4906

E-mail: XXXXXXXXXX