

Kinpo Electronics, Inc.
10TH FL., 99 NAN-KING E. RD., SEC. 5, TAIPEI,
TAIWAN, (105) R.O.C.
TEL: +886-2-2662-2660; FAX: +886-2-2664-4906

Date: May 23, 2006

Declaration of Product Modifications

The product, SP70, has been granted by FCC dated 03/15/2006. Now we, Kinpo Electronics, Inc., would like to apply Class II permissive change of the authorized equipment.

The differences are listed as below:

1. Major change in ID (industrial design) and keypad
2. No change in internal RF layout

Aaron Chou 5/25

Aaron Chou
Kinpo Electronics, Inc.
Tel: +886-2-2662-2660
Fax: +886-2-2664-4906
Email: aaron@kinpo.com.tw