TWINHEAD INTERNATIONAL CORP.

10F, No. 550, Rueiguang Rd., Neihu Chiu, Taipei, Taiwan 114, R.O.C.

Declaration Letter

Date: April 18, 2007
Federal Communications Commission
Authorization and Evaluation Devision
7435 Oakland Mills Road
Columbia, MD 21046

Attn: OET Dept.

Applicant: TWINHEAD INTERNATIONAL CORP.

Dear Examiner,

The device is under normal condition, the screen can rotate 0° and 90° only. The function rotate screen to 180° or 270° is disabled.

If you have any questions regarding this application, pls feel free to contact me.

Sincerely Yours,

Jacky Rao 4.18,07

JACKY KAO / System Engineering Department Supervisor

TWINHEAD INTERNATIONAL CORP.

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