

Federal Communications Commission
Authorization and Evaluation Division

May 10, 2006

ATTESTATION

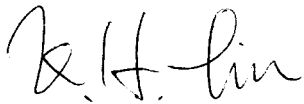
FCC ID: JVPS81

Product: WCDMA/GSM/DCS/PCS/Bluetooth Mobile Phone

Model: S81

We don't provide any controls or software to allow operation outside the USA frequency band when we sell this product in USA.

Sincerely,



Kun-Han Liu / Engineer
BenQ Corporation