Date: Jan 24, 2006

To Whom It May Concern,

We, Sporton International Inc, would like to comment that the hardware as well as the firmware are identical between FCC ID: SOY-HMB1 and FCC ID: MQ4-SAS2800. Only the plastic housing is different. If you have any questions, please contact the one signed below.

Thank you.

Regards,

Roger Shen / Manager
Sporton International Inc
Tel: +886 3 327 3456 ext 547
E-mail: roger@sporton.com.tw