

Date: April 05, 2007

SGS Testing Korea Co., Ltd. 18-34, Sanbon-dong Gunpo-city, Kyunggi-do, Korea 435-040

Attn: TCB Manager

Ref: Applicant: ITWell co., Ltd.

Dear Examiner,

Sierra Wireless Inc., hereby authorize ITWell co., Ltd. to use the Conducted Test report exhibit filed by Sierra Wireless with the FCC for FCCID: N7N-EM5625D. Reference Report #04U3076-1 (Feb 02, 2005). The conducted test data from this report may be reproduced in certification filing by ITWell co., Ltd. on all applicable products that contain this module.

If you have any questions regarding this authorization, please feel free to contact me.

Sincerely,

Todd Van Cleave

Manager, Engineering Services Carlsbad Research & Development

Sierra Wireless America, Inc.