

Hon Hai Precision Industry Co., Ltd.

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Date: August 27, 2007

Attestation Letter

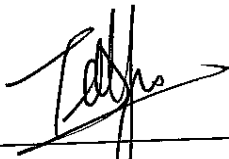
FCC ID: UCVHSTNH-F16C

To whom it may concern,

We don't have VoIP function enable w/ in box ROM and CD. Device don't official claim it's a VoIP phone as I told you before. It's a traditional PDA device not a phone device.

Should you have any questions or comments regarding this matter, please have my best attention.

Sincerely yours,



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