



HandEra, Inc.
2859 104th Street
Des Moines, IA 50322

November 9, 2006

American Telecommunications Certification Body, Inc.
6731 Whittier Avenue
Suite C110
McLean, VA 22101

To Whom It May Concern:

Please be advised that HandEra, Inc. authorizes Rhein Tech Laboratories, Inc. to act on our behalf, until otherwise notified, for applications submitted to the Federal Communications Commission and/or American Telecommunications Certification Body, Inc.

We certify that we are not subject to denial of federal benefits, which includes FCC benefits, pursuant to Section 5301 of the Anti-Drug Abuse Act of 1988, U.S.C. 862. Further, no party to the application, as defined in 47 CFR 1.2002(b), is subject to denial of federal benefits, that includes FCC benefits.

Thank you for your attention to this matter.

Sincerely,

A handwritten signature in blue ink that reads "Mark Kubovich". The signature is written in a cursive, flowing style.

Mark Kubovich
President