Kinpo Electronics, Inc.

10TH FL., 99 NAN-KING E. RD., SEC. 5, TAIPEI, TAIWAN, (105) R.O.C.

Date: Mar. 01, 2006

Attestation

We, Kinpo Electronics, Inc., hereby declare that SP70 does not support simultaneous operation of WLAN and GSM/GPRS transmitters. When the device is in WLAN mode and then receive a GSM phone call, the software of this device will shut down the transmitting of WLAN immediately. On the contrary, as the device is in making a GSM phone call, the software will block users to use the WLAN function.

Should you have any questions, please have my best attention.

Sincerely yours,

Aaron Chou

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