

Kinpo Electronics, Inc.

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

Date: Apr. 06, 2006

Declaration of Product Modifications

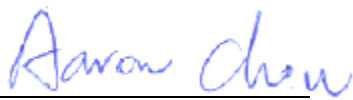
The product, SP70, has been granted by FCC dated 03/15/2006. Now we, Kinpo Electronics, Inc., would like to apply Class II permissive change of the authorized equipment.

The differences are listed as below:

1. SP70 can now be used for simultaneous operation of WLAN and GSM/GPRS transmitters.

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

Sincerely yours,



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