

E-TEN Information Systems Co., Ltd.

9F, No. 256, Yangguang Street, Neihu Chiu, Taipei, Taiwan 114, R.O.C.

Date: September 27, 2007

Attestation

We, E-TEN Information Systems Co., Ltd., hereby declare that M800 / M800+ (model name) can not be used for simultaneous operation of WLAN and GSM/GPRS transmitters by software control. The software of the device will prohibit the co-transmission of both WLAN and GSM. When the device is in WLAN mode and then receive the phone call of GSM, the software of this device will shut down the transmitting of WLAN immediately. On the contrary, as the device is in the phone mode and users would like to use WLAN function, the software will block the WLAN usage.

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

Sincerely yours,

Ben Chen

Ben Chen
E-TEN Information Systems Co., Ltd.
Tel: 886-2-7721-0000
Fax: 886-2-7721-0123
E-mail: Ben.chen@etencorp.com