

Mitac Technology Corp.

Date: Dec. 22, 2006

Attestation

We, Mitac Technology Corp., hereby declare that M230 (model name) can not be used for simultaneous operation of CDMA and Bluetooth, or CDMA and WLAN transmitters by software control. When the device is in WLAN or BT mode and then receive the data of CDMA, the software of this device will shut down the transmitting of WLAN/BT immediately. On the contrary, as the device is in CDMA mode and users would like to use WLAN/BT function, the software will block the WLAN/BT usage.

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

Sincerely yours,



Vincent Hsieh

Mitac Technology Corp.

Tel: 886-3-578-2280

Fax: 886-3-577-4034

E-mail: Vincent.hsieh@mitac-mtc.com.tw