



December 19, 2002

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

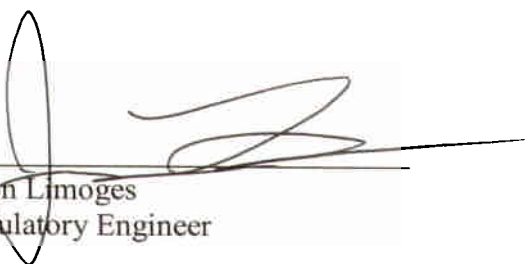
To Whom It May Concern:

Please be advised that Dell Computer Corporation, One Dell Way, Round Rock, TX, 78613, authorizes Elliott Laboratories at 684 West Maude Ave., Sunnyvale, CA 94086 to act on our behalf, until otherwise notified, for applications submitted to American Telecommunications Certification Body, Inc. (ATCB).

Thank you for your attention to this matter.

If you have any further questions or need additional information, please feel free to give me a call at (512) 728-4623

Sincerely,



Jason Limoges
Regulatory Engineer

December 19, 2002
Date