

E-TEN Information Systems Co., Ltd.

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

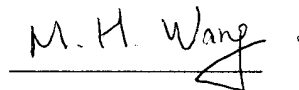
Date: Dec. 13th, 2007

Attestation

We, E-TEN Information System Co., Ltd. hereby declare that the X650 (model name) disables the FM transmitter function by software control and any end-users will not be able to use means solely provided by E-TEN to enable the FM transmitter, as we put it in the U.S.A market.

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

Sincerely yours,



MH Wang

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