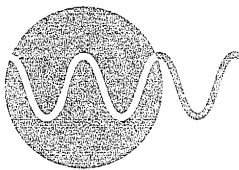


**Exhibit L: Modification Letter
Wireless Computing, Inc.
RF220 Wireless Keyboard**



WIRELESS
COMPUTING

August 19, 2004

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

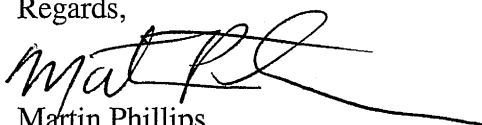
RE: Certification Application
FCC ID: L7MR220

Please be advised that the following information is a list of modifications that will be included in the production process for the above-referenced equipment:

- Resistor R6 = 7.5k

Thank you for your attention to this matter.

Regards,


Martin Phillips
President

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AUSTIN TEXAS
78737 USA
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www.wireless-computing.com