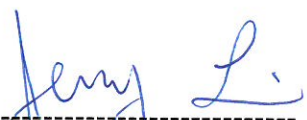


Confirmation Letter

We, Mobiletron Electronics Co., Ltd., hereby confirm that Model Name TX026 and TX-S137 are identical in electrical design.

The difference between these 2 models is for marketing purpose.

Confirmed by:



Name and Title: Jerry Lin / Manager

Company name: Mobiletron Electronics Co., Ltd.

Tel: 886-4-25683366#1649

E-mail: Mcjerry.Lin@more.com.tw