

April 25, 2006

Federal Communications Commission  
Equipment Approval Services  
7435 Oakland Mills Road  
Columbia, MD 21046


SUBJECT: **Samsung Electronics Co., Ltd.**  
**FCC ID: A3LSGHD300**

Gentlemen:

Submitted herewith, on behalf of **SAMSUNG Electronics Co., Ltd.** is an application for Part 15 class B certification of the following **Single-Band PCS GSM/ EDGE Phone w/ Bluetooth & USB Data Link Cable**:

Attached are the applicant's authorization letter, FCC ID label and location, Test Setup Photos, External & Internal Photographs, Block/Schematics Diagram(s), Measurement Report, and Users Manual.

Should you have any questions or comments concerning the above, please contact the undersigned.

  
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Randy Ortanez  
President

cc: Mr. Seoung Ho Park  
Samsung Electronics, Co., Ltd.