



ELECTRONICS

SAMSUNG ELECTRONICS AMERICA, INC.

American QA Lab

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DATE : January 18, 2008

Federal Communications Commission
Equipment Authorization Branch
7435 Oakland Mills Road
Columbia, MD 21046

Subject: HAC filing

FCC ID: A3LSPHM310

Gentlemen:

We, Samsung Electronics, hereby declare the samples evaluated in this application are equivalent to production samples.

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

A handwritten signature in cursive script that reads "S. J. Kim".

Steve Kim
General Manager
American QA Lab
SAMSUNG Electronics America INC.