



ELECTRONICS

SAMSUNG ELECTRONICS AMERICA, INC.

American QA Lab

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DATE : September 5, 2006

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

Subject: HAC filing

FCC ID: A3LSPHM610

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.

Steve Kim
General Manager
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SAMSUNG Electronics America INC.