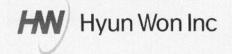
Test Report No.: GETEC-E3-06-044

APPENDIX A : ATTESTATION STATEMENT

EUT Type: MP3 Player FCC ID : PCMUS2







4th Floor, e-Venture Building, 74-2, Shincheon 3-dong, Dong-gu, Deagu-City, South Korea Tel: 82.53.743.7200 / Fax: 82.53.743.2112 www.mobiblu.com

December 9, 2005

Federal Communications Commission Authorization and Evaluation Division Equipment Authorization Branch 7435 Oakland Mills Road Columbia, MD 21046 U.S.A

To whom it may concern:

We, the undersigned, hereby authorize GUMI College EMC Center to act on our behalf in all matters relating to applications for equipment authorization, including the signing of all documents relation to these matters.

Any and all acts carried out by GUMI College EMC Center on our behalf shall have the same effect as acts of our own.

We also hereby certify that no party to the application is subject of a denial of benefits, including FCC benefits, pursuant 5301 of the Anti-Drug Abuse Act of 1988, 21 U.S.C. 853(a).

Sincerely,

Dae-Bong Lee, Deputy General Manager

Hyun Won Inc. R&D Center Dept.