

To whom it may concern:

We (IRIVER LIMITED.) confirm the below.

1) Applied Model

Product: Portable Music Player

Model No.: PPE11

- 2) Because the average output power is so low, the SAR tests is exempted, even though it is the portable device.
 - Average Output Power is less than 6.39mW.
- 3) Part 15B was applied under the DoC procedure. Please refer to the issued test report. .

- Test Report No.: 15IST-0182

If any other question, please feel free to contact with me.

Sincerely,

Woo-Suk, Kim / Manager IRIVER LIMITED.