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Your letter of Our reference Date	September 19, 2007

## Product Equality Declaration HC28

We, Siemens AG, declare under our sole responsibility that the product

**Siemens Cellular Engine HC28, FCC ID: QIPHC28 / IC: 267W-HC28**

Corresponds to

**Siemens Cellular Engine HC25, FCC ID: QIPHC25 / IC: 267W-HC25**

With the exception of the HC28, additional software modification addressing Japanese SIM Cards

Thus the Compliance Tests Results of HC25 are applicable to HC28.

Best Regards



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