To: SIEMIC,775MontagueExpressway,Milpitas,CA95035,USA

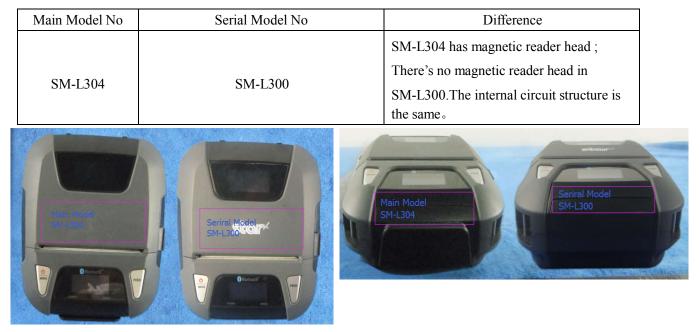
Declaration Letter

Dear Sir,

For our business issue and marketing requirement, we would like to list 2 model numbers on the **CE/IC/FCC/ TELEC** certificates and reports, as following:

Model No.:SM-L304

We declare that the difference of these is listed as below:



Thank you!

Tsuyoshi Tanamori Signature:

Printed name/title: Tsuyoshi Tanamori Tel: +81-54-347-2163 Fax: 81-54-347-0409 Address: 20-10 NAKAYOSHIDA, SURUGA-ku, SHIZUOKA-shi, SHIZUOKA 422-8654, JAPAN