

(PLEASE TYPE THIS LETTER ON YOUR COMPANY(applicant) LETTERHEAD)

Date: June 16, 2006

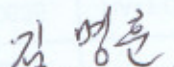
Compliance Certification Services
Certification Division
561F Monterey Road
Morgan Hill, CA 95037

To whom it may concern:

We, Bluebird Soft Inc would like to declare that this device, FCC ID: SS4BIP150X does not include CDMA and Bluetooth function in the product and does not supply the leather case with the product.

If this device includes CDMA and Bluetooth function, we will get FCC authorization under Certification procedure with another FCC ID before marketing this device in the USA.

Sincerely Yours,



Mr. Myung Hoon, Kim/Manager
Bluebird Soft Inc.
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