



September 9, 2008

To:
Bay Area Compliance Laboratory Corp.
1274 Anvilwood Avenue
Sunnyvale, CA 94089

To Whom It May Concern:

A LETTER OF SIMILARITY DECLARATION

This letter is to provide the similarities in two models,
IP8830 and IP8840

All designs and constructions including electronic, electrical, mechanical, and cosmetics
designs remain the same except **the LCD size and numbers of flexible button.**

Please let me know if you have any questions or concerns.

Sincerely,

A handwritten signature in purple ink that reads 'James KANG.' The signature is written in a cursive style with a period at the end.

Printed Name: James Kang
Title: Technical Approval Manager
Address: 533, Hogye-1dong, Dongan-gu, Anyang-shi,, Kyongki-do, 431-749, Korea
Phone Number: +82-31-450-4803