

May 28th 2010

Statement for SAS-2 and FCC ID X26SAS-2:

To whom it may concern:

The text as defined in 15.19(a)(3) is too large to be placed on the label of the Device. Therefore it will be placed in a prominent location of the User Guide.

Sincerely,

Lars Hagander

Vice President Corporate Quality

GN Hearing A/S