



June 23, 2010

Federal Communications Commission
Equipment Approval Services
7435 Oakland Mills Road
Columbia, MD 21046

**SUBJECT: SAMSUNG ELECTRONICS CO.,LTD.
FCC ID: A3LSPHM360
Part 20.19 Certification**

To Whom It May Concern:

The following are the model designations and their associated key features for this FCC ID, according to requirement in the TCB Guidance issued on June 20, 2008.

We, Samsung Electronics, hereby declare the samples evaluated in this application are equivalent to production samples.

FCC ID:	A3LSPHM360
Model(s):	SPH-M360
Air Interfaces:	CDMA, PCS
Radio Services:	CDMA, PCS, BT, GPS
Key Features:	GPS
	SMS

Should you have any questions or comments concerning the above, please contact the undersigned.

Sincerely,

A handwritten signature in blue ink that reads "Yu Ping Tong".

SPH-M360 Project Leader