



ELECTRONICS

SAMSUNG ELECTRONICS AMERICA, INC.

American QA Lab

18600 Broadwick St.

Rancho Dominguez, CA 90220

DATE : January 20, 2009

Federal Communications Commission
Equipment Authorization Branch
7435 Oakland Mills Road
Columbia, MD 21046

Subject: HAC filing

FCC ID: A3LSPHM550

Gentlemen:

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

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

A handwritten signature in black ink, appearing to read "S. J. Kim".

Steve Kim
General Manager
American QA Lab
SAMSUNG Electronics America INC.