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Bundang-Gu, Seongnam City, Kyonggi-Do, 463-060, KOREA

December 1, 2004

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

In re : VK Corporation.
FCC ID : SBW VK250C
FCC E911 Requirements Per §22.921

Gentlemen:

VK Corporation. hereby certifies that the analog cellular telephone (FCC ID : SBWVK250C), using the Automatic A/B Roaming - Intelligent Retry method, meets the E911 requirements specified in Section 22.921 of the FCC Rules. This procedure recognizes when a "9-1-1" call is made and, at such time, will override any programming in the mobile unit that determines the handling of a non-911 call and permit the call to be handled by other analog carriers.

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

Sincerely,

A handwritten signature in black ink, appearing to read 'Johny Jung', written over a horizontal line.

Johny Jung
CDMA Executive Director