

Sivantos GmbH · Henri-Dunant-Strasse 100 · D-91058 Erlangen

Richard Rose

Sivantos GmbH
R&D PFD WS-L
Henri-Dunant-Strasse 100
91058 Erlangen
Germany

Tel: +49 9131 308-3727
Fax: +49 9131 308-3502
Email: richard.rose@sivantos.com

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**Manufacturer's Statement
FCC ID location justification
FCC ID: SGI-MIM002**

TO WHOM IT MAY CONCERN

We, the undersigned, hereby submit the justification for placing the FCC-ID in the associated User Manual for the Hearing Aids having the above mentioned FCC-ID.

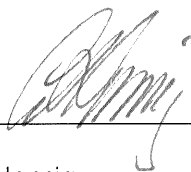
According to KDB Publication 784748 D01, when the device is so small, or for such use that it is impracticable to label with a font size that is four points or larger (and the device does not utilize electronic labeling), then the FCC-ID shall be placed in the User Manual.

Hearing Aids having the above mentioned FCC-ID are so small, and considering the dimensions of the equipment and the label area, it is impracticable to label FCC-ID with a font size required on the devices.

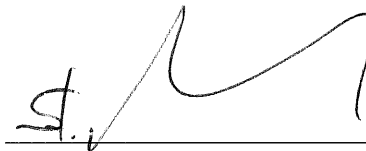
Therefore the FCC-ID label is placed in the User Manual.

If you have any questions feel free to contact us at the address shown above.

Yours sincerely,



Christian Honsig
Managing Director



Stefan Menzl
Managing Director