GRUPO VITELCOM
VITELCOM MOBILE TECHNOLOGY S.A.

Federal Communication Commission
Equipment Authorization Division, Application Processing Branch
7435 Oakland Mills Road
Columbia, MD 21048

May 1, 2006

RE: 15.19 Statement (FCC ID: TKH-M350)

TO WHOM IT MAY CONCERN

The statement:

"This device complies with Part 15 of the FCC Rules. Operation is subject to the following two conditions: (1) this device may not cause harmful interference, and (2) this device must accept any interference received, including interference that may cause undesired operation"

Is not placed in the label of the equipment due to the following reasons:

- Type label is too small (No room for this writing).
- Required text is already included in the user guide

This statement is placed in a prominent location in the instruction manual.

Please contact me if there is any information you may need.

If you have any questions, please feel free to contact me at the address shown below.

Sincerely,

P.A.

Mr. Rafael Abad
SW Validation Managing Director
Vitelcom Mobile Tecnology, S.A.
Parque Tecnologico de Andalucia, Av. Juan Lopez Peñalver, E-29590 Campanillas-Malaga, SPAIN