

Withus Information & Telecommunications Co., Ltd.
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January 28, 2002

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

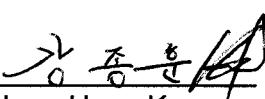
SUBJECT: Withus Information & Telecommunications Co., Ltd.
FCC ID: POQWCE-200
FCC E911 Requirements Per §22.921

Gentlemen:

Withus IT Co., Ltd. hereby certifies that the analog cellular telephone (FCC ID: POQWCE-200), 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,


Jong-Hoon Kang
Senior Engineer
R & D Department
Withus IT Co., Ltd.