



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

Declaration of equivalence

Vitecom Mobile Technology S.A. declares under our own responsibility that:

- The E660 GSM/GPRS Quad band mobile phone with Bluetooth is identical to the M350/HW77 mobile phone.
- The only difference between E660 and M350/HW77 mobile phones is the model name, which has been change due to commercial reasons.

Signed in Málaga on behalf of **Vitelcom Mobile Technology S.A.**

P.A.

A handwritten signature in black ink, appearing to read 'Rafael Abad Cano', is placed over a horizontal line. To the left of the line, the initials 'P.A.' are written.

Date: 1/05/2006
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