i-Sirius Co.,Ltd 3th FL,Sam Young B/D, 106-2, Banpo-Dong, Seocho-Gu, Seoul, 137-040, Korea

January 15, 2008

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

> In re: i-Sirius Co., Ltd FCC ID: U9S-FX852C Label Information

Gentlemen:

Because The device is so small that it is not practicable to place the statement specified under 15.19 statement request, the information required by this paragraph shall be placed in a prominent location in the user's manual.

- → The available label area on the device is limited because it is relatively small and has many contoured surfaces, keypads, Lcd displays, charge contacts and other connectors.
- → The batteries are designed for easy removal and the label will be visible whenever the batteries are removed for charging or replacement.
- → The label will be readily visible at the time of purchase because the device will be marketed without the battery installed.

Sincerely,

Steve Bae Project Manager

SAMPLE LABEL & LOCATION

FX-852C Handset Label

