

To Whom It May Concern

Date: Sep.13, 2007

We, i-Sirius Co.,Ltd. declare that

The product—FX-850C has an accessory belt-clip, but the belt-clip is made of plastic and there is no metal in it. The belt-clip maintains a separation distance greater than 15mm with the handset.

Yours sincerely

A handwritten signature in black ink, appearing to read "Steve Bae", is written over a red vertical line.

Name: STAVE BAE

Title: Project Manager

Compnay: i-Sirius Co.,Ltd.