

29th May 2012

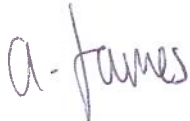
Telecommunication Certification Body
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RG23 8BG
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FCC ID: UCE211049A

To whom it may concern,

Panasonic Mobile Communications Development of Europe Ltd. hereby declares that references to EB-3238, 103P and S21CS1 product naming are to the same product and are fully interchangeable.

Yours faithfully,



Andrew James
Regulatory Specialist