



February 11, 2008

BABT TCB
Balfour House
Churchfield Road
Walton-on-Thames
Surrey
KT12 2TD

We hereby state and confirm the following:

1. TCM Mobile Ltd. ("TCM") is requesting to obtain FCC ID# for mobile handset developed by TCM – the "yPhone" model # TCM-yPhone-01 ("Handset").
2. The label of the Handset will be placed inside and will be covered by the battery of the Handset which can be removed.

Sincerely,

Carmi Peleg - CTO

A handwritten signature in black ink, appearing to read 'Carmi'.

TCM Mobile Ltd
11 Amal St. Rosh Ha'ayin 48092 Israel
Tel: 077-7866617
Fax: 03-9013714