

Date:

To: Federal Communications Commission
7435 Oakland Mills Road
Columbia, MD

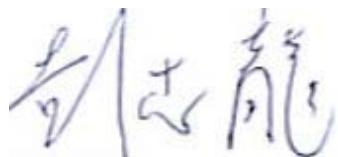
FCC ID: X3O-SC5144LC5FG24

To Whom It May Concern:

This letter is to ascertain that iWallet Corporation Product iWallet has been the units used for conducting FCC compliance testing, the DoC part will be tested by FCC recognized test lab.

If you have any question or concerns, pls. contact us.

Sincerely,

A handwritten signature in blue ink, appearing to read "John Doe".