SIEMENS

Siemens Home and Office Communication Devices GmbH & Co. KG

Federal Communication Commission Equipment Authorization Devision, Application Processing Branch 7435 Oakland Mills Road Columbia, MD 21048

Certification and Engineering Bureau Industry Canada Spectrum Engineering Branch 3701 Carling Avenue, Building 94 Ottawa, Ontario K2H 8S2

ATTESTATION STATEMENT

Declaration on Electrically Identical Models

TO WHOM IT MAY CONCERN

We, Siemens, declare on our sole responsibility that the new model

V400AM with FCC ID: TVU-V400AM

is identical in hardware and software to the certified model

Gigaset S455 under FCC ID: TVU-S455

The only differences between the new model and the original model are:

- housing
- labelling
- pcb layout (excluding radio module)
- software concerning telephone feature

We attest that above changing are not relevant for any RF behaviour subject to regulatory items.

Therefore Cetecom Test Report 2-4189-01-03/05 remains applicable.

If you have any questions, please feel free to contact us at the address shown below

Sincerely,

Siemens Home and Office Communication Devices GmbH & Co. KG Frankenstrasse 2 46395 Bocholt Germany

Bocholt, 1. February 2008

Place and Date

Mr. Alt

Senior Approvals Manager

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