DATE: April 9, 2007

Federal Communications Commission Authorization and Evaluation Division Equipment Authorization Branch 7435 Oakland Mills Road Columbia, MD 21046 U.S.A

TUNE-UP PROCEDURE (FCC ID: U6JKWG100-E)

There are no user accessible adjustments or tuning in this Dual-Band GSM WLL Telephone.

All necessary adjustments and tuning are performed during manufacture of the product.

Sincerely,



NAME: KIM NAMYONG

TITLE: Senior Research Engineer

COMPANY: TheK Corp.