The following provides the most important of FCC identifier labeling requirements for your kind reference. Details please refer to FCC Part 2, Section 2.926.

Appendix C5

FCC Labeling Requirements (Updated on Jan 17, 2007)

The FCC identifier shall be permanently affixed to the exterior of the device and shall be readily visible to the purchaser at the time of purchase.

As an option to placing the FCC label on the exterior of the device, the FCC label can be placed in a user accessible area (e.g. battery compartment) if ALL of the following conditions are met.

- 1. The device is handheld (e.g. handset).
- 2. The FCC identifier is visible at the time of purchase. Marketing the device without the battery installed when the label is in the battery compartment is acceptable. Providing instruction (stated on the box, user manual, or additional documentation) directing the user as to where to find the FCC label also satisfies this requirement.
- 3. The user accessible area must not require any special tools for access and the FCC label must not be placed on a removable part.
- 4. The FCC identifier, model no. or FCC logo must be on the label and must meet all general labeling requirements or policies that apply for Certification, Verification or DOC; e.g. for Certification, for handheld devices, the identifier must go on the label but the two part warning statement in Section 15.19(a)3 can go in the manual.

Please retype this letter using the following wordings or equivalent on APPLICANT COMPANY LETTERHEAD, sign and date the document. Please kindly e-mail back to our Customer Service Officer.

05 Mar 2008

To whom it may concern,

Label Location Justification

FCC ID: VU5P2CO-045

to request an Storm Electronics Co., Ltd Request is hereby submitted by alternative method of positively identifying the equipment, pursuant to 47 CFR § 2.925(f) of the FCC Rules.

The FCC identifier for handset will be placed in the battery compartment and the following requirements are confirmed to meet:

- a) The FCC identifier will visible at the time of purchase, by either of the following approaches:
 - Marketing the device without the battery installed, or
 - Providing instruction (stated on the box, user manual, or additional documentation) directing the user as to where to find the FCC label.
- b) The user accessible area will not require any special tools for access and the FCC label will not be placed on a removable part.

The user manual has already included the FCC statements, pursuant to 47 CFR § 15.19(a)(3), 15.21 and 15.105(b).

If you have questions or need further information, please contact the undersigned.

Sincerely.

[Signature]

of marketing manager [Name]