Exhibit 61

From: James Botello <jbotello@sta.samsung.com>
Date Sent: Sunday, December 14, 2008 7:49
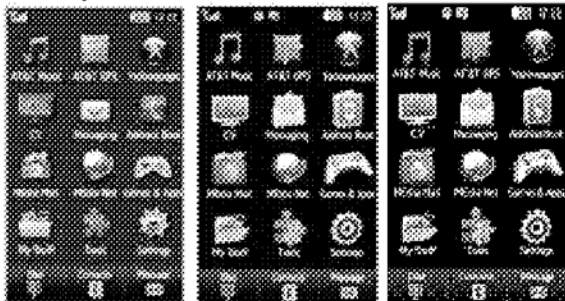Subject: RE: Re: Re: RE: RE: [Genie] Additional wallpapers for Genie (AMOLED)

All,

Based on concern from our R&D Management team, we have requested AT&T to re-evaluate all wallpapers we proposed for Genie. This is outside of AT&T normal selection process. Please expedite or confirm if there are any additional wallpaper the designers or HQ would like to propose for Genie that would best demonstrate its vibrant AMOLED display. Below are all wallpaper proposed to AT&T.
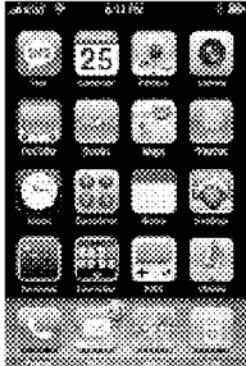
In addition to this we also wanted to share some feedback comparing icons we have implemented/proposed for Eternity/Genie vs. iPhone. AT&T comments regarding our proposed icons are that they appear very 'cartoonish'/animated which is okay if we are targeting a more youthful/tween audience. iPhones icons to are colorful and vibrant, however they are in contained square which appear more organized and consistent. We would like to request our designers take this into consideration when proposing/designing icons and to also take into consideration the target audience the device is for.

At this time, AT&T is not interested in updating Eternity's icons/menu due to the fact the device has launched into the market and if existing customers see new icons/menus they will have the perception their devices is outdated or new s/w is available. As a result of this, AT&T feels that releasing an MR with new icons/menu will cause Tech support calls to increase for the new s/w for upgrades and return of product will occur for existing customer wanting to have newer s/w. AT&T is made this decision based off experience. In addition, the Eternity menu/icons were approved by David Christopher and the rest of AT&T's marketing team.

Eternity & Genie Icons/Main Menu

iPhone Icons/Main Menu

[File Name]   1

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