KANG DECLARATION EXHIBIT 27

Exhibit L (Submitted Under Seal)

YeWon Min

612 S. Flower Street No. 1112 Los Angeles, CA

March 13, 2012

Certificate of Translation

I hereby certify that this Korean to English translation of pages
SAMNDCA00525347 and SAMNDCA525348
of the document with the beginning Bates number SAMNDCA00525347
is an accurate and complete rendering of the contents of the source document to the best of my knowledge,
except for the word "TRANSLATION" at the upper right corner of each translated page. I further certify that I
translated said document and that I am fluent in both Korean and English.

YeWon Min

From: Jaegwan Shin [jgsin@samsung.com]
Sent: Wednesday, October 06, 2010 12:07 AM

To: loi Lam; Waddah Kudaimi

Cc: Ciaran Rochford; Bartley Calder; Eui Suk Chung; Qi Ling

Subject: RE: [P1 Browser] Request for Implementation of Additional Effects

All,

Please do not proceed for this specific request.

Mr. Chung wants to prepare for more comprehensive effect solution for P1 than preparing for each specific application.

Thanks,

Jaegwan

From: Jaegwan Shin [mailto:jgsin@samsung.com]

Sent: Tuesday, October 05, 2010 3:24 PM

To: Ioi Lam; Waddah Kudaimi

Cc: Ciaran Rochford; 'Bartley Calder'; Eui Suk Chung; 'Qi Ling'

Subject: RE: [P1 Browser] Request for Implementation of Additional Effects

Here are some list for Browser screen effect from HQ. HQ is asking us to make it for P1 project.

I will put the all video clip on server.



Thanks,

Jaegwan

From: SeungHwan Han [mailto:ritter.han@samsung.com]

Sent: Tuesday, October 05, 2010 6:22 AM

To: Jaegwan Shin

Cc: Gook Tae Choi; Sang Hun Kim; Joosik Hwang; BUYTELI

Subject:

RE: [P1 Browser] Request for Implementation of Additional Effects

To: Principal Jaegwan Shin. From: Senior Seung Hwan Han.

Hello Principal Shin,

At today's meeting to review the UX team's P1's usability and effect related analysis, we were requested to implement additional effects for browser related portions that

The requested effect items are as below:



HAN, SEUNG HWAN S/W Engineer

ritter.han@samsung.com ritter.han@gmail.com (private) 82 - 10 - 9530 - 8226

GA Group, OpenOS SW R&D Team, Mobile Communications Division, Digital Media & Communications Business, Samsung Electronics Co., Ltd.

10/6/2010

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Translation

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