Exhibit 3 (Submitted Under Seal)

Flagship





Classification		Galaxy S	1	vs	iPhone 4
	PUI	 Galaxy S is superior because it is slim and light with ergonomic shape applied for better grip. In case of iPhone 4, angular shape makes the grip harder and portability is reduced due to its heftiness. 			
UX	UI	 Usability of Galaxy S for SIP purpose is superior due to bigger screen size. Utilization is superior by providing more advanced call-related features. In case of iPhone4, it gets more difficult to use it as more features were added as opposed to 3G. Errors pointed out in 3G version and such still persist. 			
UX	GUI	 In case of Galaxy S, objects [arrangement] on wallpaper are too busy that it hinders widget icon's visibility, but font sizes are adequate enough on Unlock screen and ensure visibility. In case of iPhone 4, indicator color was used in its moderation so it does not interfere with other elements but some parts such as battery information need to be highlighted more. Usability of quick panel is poor and application of transparency to background reduces the visibility and degree of completion. Because menu font size is small and colors appearing dimmed, it is hard to distinguishi it from the wallpaper(s). Innovative folder interaction in the main menu. 			
ID		> Usability and practicality are the design. Minimalism is expr > Feels lacking re non-applicat and non-protrusion of antenna. > Regrettable that it looks simi iPhone model(s).	essed well. ion of real material	> Applications of fortified glass and Sus provide high quality exterior appearance and there is no gap between parts by robotic assembly process. > Metal micro-machining process gives differentiated details but too heavy and masculine. > It has overall high quality in terms of its completeness, device finishing and etc.	

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Peter Mauro Schroepfer 6397 Thornhill Dr. Oakland, CA 94611

schroepfer@gmail.com seobanseok@gmail.com

Certificate of Translation

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I hereby certify that this Korean to English translation of pages SAMNDCA11010883 and SAMNDCA11010884 of the document with the beginning Bates number SAMNDCA11010883 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 am competent in both languages and have twenty years of professional experience in Korean to English translation.

 $\mathbf{R}_{\mathbf{W}}$

Peter Mauro Schroepier

