POLYCOM
Polycom Israel Ltd

94 Dereh Em Hamoshavot, POB 3654
Petach Tikva, Israel 49130

Supplier's Declaration of Conformity (SdoC)

March 20, 2003

Polycom Israel Ltd., located at 94 Derech Em Hamoshavot street, Petach Tikva 49130, Israel, hereby certifies that the multipoint control unit for audio and video conferences, model number MGC-25, bearing labeling identification number US:PLYXDNANMGC-25 complies with the Federal Communications Commission's ("FCC") Rules and Regulations 47 CFR Part 68, and the Administrative Council on Terminal Attachments ("ACTA")-adopted technical criteria: TIA/EIA/IS-968, Telecommunications – Telephone Terminal Equipment –Technical Requirements for Connection of Terminal Equipment To the Telephone Network, July 2001.

Amnon Shachar
Senior Vice President & General Manager
Polycom Israel Ltd.