Smartsound Corporation (Dogok-dong, Daelim Acrovill), 3018, 13, Eonju-ro30-gil, Gangnam-gu, Seoul, Korea Tel. +82-2-575-2252 Fax +82-2-575-2201

November 11, 2014

Federal Communications Commission Authorization and Evaluation Division 1435 Oakland Mills Road Columbia, MD 21046

In re : Smartsound Corporation

FCC Application for FCC ID: 2ADIY-SM100

To Whom It May Concern:

We, the undersigned, hereby attest to the fact that we will apply the Declaration of Conformity procedure to the class B computer peripheral portion of this composite filing.

Regards,

The

Chi Won, Song / Team Manager Smartsound Corporation