

**Shenzhen SoundMAGIC Technology Development Co.,LTD**

Date:2011-12-10

To: Federal Communications Commission  
7435 Oakland Mills Road  
Columbia, MD

FCC ID: A6B-WP10

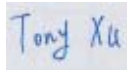
To Whom It May Concern:

This letter is to ascertain that Shenzhen SoundMAGIC Technology Development Co.,LTD Product 2.4G WIRELESS HEADPHONE has been the units used for conducting FCC compliance testing, the DoC part will be tested by FCC recognized test lab.

If you have any question or concerns, pls. contact us.

Sincerely,

Signature:

A small rectangular box containing a handwritten signature in blue ink that reads "Tony Xu".

Title or printed name: Tony Xu

Title: Manager

Company Name: Shenzhen SoundMAGIC Technology Development Co.,LTD