

PIONEER CORPORATION

Date:2011-04-13

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

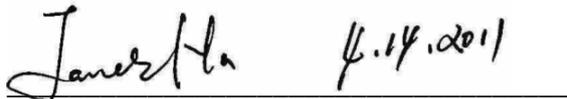
FCC ID: AJDK043

To Whom It May Concern:

This letter is to ascertain that PIONEER CORPORATION Product: Double DIN iPhone Control Receiver (M/N: SPH-DA01/XZEW5, SPH-DA01/XZUC) 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,

Handwritten signature of James Ha and the date 4.14.2011.

James Ha
VP, QA, Pioneer Electronics (USA) Inc.

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PIONEER CORPORATION

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