

IMAGINATIVE SIGHT & SOUND

ONKYO CORPORATION PRODUCT SAFETY GROUP, 2-1 NISSHIN-CHO, NEYAGAWA-SHI, OSAKA,572 JAPAN PHON: 072-831-8062, FAX: 072-831-8069

Manufacturer's Letter

September 13, 2006

Federal Communication Commission **Equipment Authorization Divison Application Processing Branch** 7435 Oakland Mills Road Columbia, Maryland 21046

RE:

Certification Application

FCC ID: ATMUTX1

To Whom It May Concern:

Please be advised that the manufacturer will ensure that the above-referenced model will be manufactured in accordance with the FCC Rules and Regulations.

Thank you for your attention to this matter.

Sincerely,

Wataru Komine General Manager

AVC Quality Assurance Department