Clarion Co Ltd

Date:2010-09-01

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

FCC ID: AX2CZ301

To Whom It May Concern:

This letter is to ascertain that Coby Communications Ltd. Product: Car CD Player (M/N: CZ301) 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,

Masahiko Shibata

Masahiko Shibaba

Manager

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