

TATUNG Co.

JULY. 10 2007

Timco Engineering, Inc.
849 NW State Road 45
P.O. Box 370
Newberry, Florida 32669

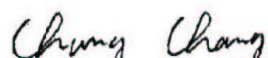
Re.: Cover letter

FCC ID : BJM-KHA01651B
Product : Digital Entertainment Center
Model : KHA-01651B

To Whom It May Concern:

TATUNG CO. in accordance with Part 15, Subpart B, hereby acknowledges that this product applies for the composite device.

Sincerely,



Chung Chang / EMC / Safety Director

TATUNG CO

22, Chungshan N. Rd., 3rd Sec. Taipei, Taiwan, 104, R.O.C.