

DENON

D & M Holdings Inc., Denon Brand Company.
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June 14, 2007

Compatible Electronics TCB
114 Olinda Drive
Brea, California 92823

Subject: TCB application submittal

Gentlemen:

We, D&M Holdings Inc., Denon Brand Company, would like to declare that the application being submitted for the device with FCC ID: BV2-RC7001 and BV2-RC7000 has not been submitted to another TCB for certification.

If you have any questions, please do not hesitate to contact us.

Thank you for your attention to these matters.

Sincerely,



Kazuhiko Kumagai
Chief Engineer,
Quality Assurance Dept.
D&M Holdings Inc., Denon Brand Company