

Audio-Technica U.S., Inc.

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November 21, 2007

Equipment Authorization Division
Office of Engineering and Technology
Federal Communications Commission
7435 Oakland Mills Road
Columbia, MD 21046

Ref: FCC ID: JFZM2TM

Dear Sirs:

With regard to the referenced application, Audio-Technica confirms the device has not been sold and requests a dismissal of the filing.

Sincerely,

Jacquelynn Green
Vice President R&D
Audio-Technica U.S., Inc.