

May 07, 2008

Compatible Electronics TCB 114 Olinda Drive Brea, California 92823

Gentlemen:

This is a letter is to declare that we **Universal Electronics**, granted permission by the authorities, intend to make the following changes in our implementation of the IR/RF Remote Control with respect to the scope of its original certification:

FCC ID: MG32481

List of changes: URC-2983RG0-X URC-2981RG0-X

1. The transmitter IC was TDK5100F is now TDA7100. The parts are exactly from the same die, the only difference is that the IC vendor does not test over the complete temperature range (-40° to +125°C) now. The vendor now only tests at 25°C thus providing a more economical solution.

If you have any questions or need additional information, please contact the undersigned at (714) 820-1000 ext 1094

Regards,

Jesse Mendez

Sr. Core Electrical Engineer

Universal Electronics