



UNIVERSAL ELECTRONICS INC.

6101 Gateway Drive
Cypress, CA 90630

May 21, 2008

Dear Application Examiner:

Universal Electronics uses the ZCOM XG-180M WiFi module that is the same both mechanically and electrically as the XG-880M. UEI has in conjunction with NWEMC verified that the performance is consistent with the following report which is referenced in the submission.

UEIC0002

Regards

A handwritten signature in black ink, appearing to read 'G Williams', is written over a large, faint, circular watermark or background graphic.

Graham Williams
VP Engineering
Universal Electronics Inc