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December 14, 2009

Federal Communications Commission  
Equipment Authorization Branch  
7435 Oakland Mills Road  
Columbia, MD 21046

**In re : COWON SYSTEMS, Inc.**

**FCC Application for FCC ID: SXV-COWON-J3**

To Whom It May Concern:

We, the undersigned, hereby attest to the fact that we will apply the Declaration of Conformity procedure to the class B computer peripheral portion of this composite filing.

Regards,

A handwritten signature in black ink, appearing to read "Jongsoo Ham". The signature is written in a cursive, flowing style.

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**Jongsoo Ham/ General Manager  
COWON SYSTEMS, Inc.**