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November 17, 2008

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-S9

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.

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