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ATTESTATION STATEMENT

In re: COWON SYSTEMS, Inc.

FCC ID: SXV-COWON-X7 Date: August 19, 2010

15.247(a)(1)

The hopping sequence must be pseudorandom all Channels are used equally on average the receiver input bandwidth is approximately equal to the transmit bandwidth the receiver hops in sequence with the transmitted signal

15.247(g)

The system is designed to comply with all of the regulations in Section 15.247 when the transmitter is presented with a continuous data (or information)

15.247(h)

The system does not coordinate its channel selection/hopping sequence with oth er frequency hopping systems for the express purpose of avoiding the simultane ous occupancy of individual hopping frequencies by multiple transmitters.

Sincerely,

Jongsoo Ham/ General Manager

COWON SYSTEMS, Inc.