

COWON SYSTEMS, Inc.

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December 07, 2011

Federal Communications Commission Authorization and Evaluation Division 1435 Oakland Mills Road Columbia, MD 21046

In re: COWON SYSTEMS, Inc.

FCC Application for FCC ID: SXV-Z2

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,

Jongsoo Ham/ General Manager

COWON SYSTEMS, Inc.