

UNICORN MANUFACTURING LTD.

UNIT 2105, HK WORSTED MILLS IND. BLDG.,
31-39, WO TONG TSUI ST., KWAI CHUNG, N.T., HONG KONG
TEL : 24215586 FAX : 24202147

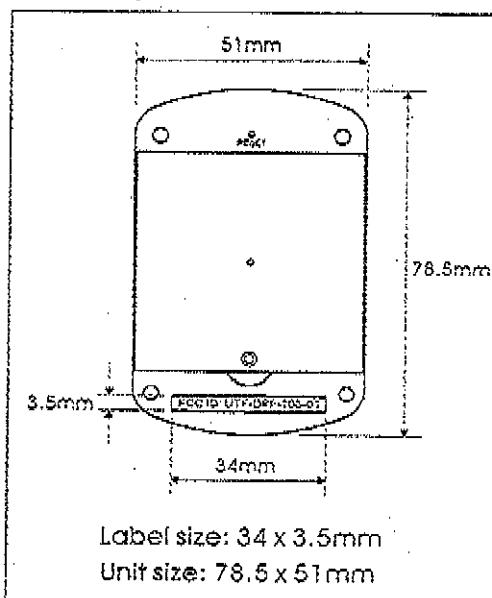
15 May, 2007

Equipment Authorization Division
Office of Engineering and Technology
Federal Communications Commission
7435 Oakland Mills Road
Columbia, MD 21046
Re : FCC ID No. UTE-DPF-105-01

Dear Sir,

Unicorn Manufacturing Ltd. requests acceptance of the labeling proposal described below for digital photo frame bearing FCC identifier UTE-DPF-105-01.

The product digital photo frame which bears FCC identifier UTE-DPF-105-01 is shown in the following figure.



Because the majority of the device housing is composed of display and keys, there is limited space available to carry the FCC statement in the label. For this reason, Unicorn Manufacturing Ltd. proposes placing FCC statement at page 2 of the user manual.

Yours Sincerely,

Unicorn Manufacturing Ltd.



NELSON CHEY KWOK CHEUNG
MARKETING MANAGER