

Letter Head

To:

Comtec Co., Ltd.

3F, No.81, Jian-Kang Rd., Chung-Ho City, Taipei, Taiwan, 235, R.O.C.

Re: Change of Identification Authorization

FCC ID: W23-JA25AP

Date: Mar. 25, 2009

To Whom It May Concern:

This letter grants authorization for representatives of Comtec Co., Ltd. to apply to the FCC for a change in identification as specified under 47CFR2.933 of the FCC rules. This authorization applies to JJPLUS Corporation (Product description: AP FCC ID W23-JA25AP, granted on April 14, 2009. The equipment is electrically identical the only change being the labels on the device. The original test results continue to be representative of and applicable to the changed equipment.

Sincerely,



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Company Name: JJPLUS Corporation

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