

Sound Innovation Development Ltd.

17/F Cheuk Nang Centre 9 Hillwood Road, Tsim Sha Tsui, Kowloon, Hong Kong
Tel: (852) 3525 1496 Fax (852) 3525 1498

Date: Feb 13, 2009

To: Federal Communications Commission
7435 Oakland Mills Road
Columbia, MD

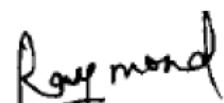
FCC ID: W5L623389-TX
FCC ID: W5L623389-RX

To Whom It May Concern:

This letter is to ascertain that Sound Innovation Development Ltd. Product Transmitter-component of wireless indoor speaker and Receiver-component of wireless indoor speaker have been the units used for conducting FCC compliance testing, the DoC part will be tested by FCC recognized test lab.

If you have any question or concerns, pls. contact us.

Sincerely,


(Signature)

Raymond / Technical Director