

**Sound Innovation Development Ltd.**

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Date: Feb 13, 2009

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

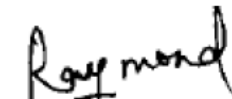
FCC ID: W5L623389-TX  
FCC ID: W5L623389-RX

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