



Date: April 20, 2010

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

FCC ID: YCJ003GP

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,

A handwritten signature in black ink that reads "Raymond". The signature is written in a cursive style with a large, prominent "R".

(Signature)

Raymond / Technical Director