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August 20, 2010

Federal Communications Commission
Equipment Authorization Branch
7435 Oakland Mills Road
Columbia, MD 21046

In re : COWON SYSTEMS, Inc.

FCC Application for FCC ID: SXV-COWON-X7

To Whom It May Concern:

We, the undersigned, hereby attest to the fact that we will apply the Declaration of Conformity procedure to the class B computer peripheral portion of this composite filing.

Regards,

Jongsoo Ham/ General Manager
COWON SYSTEMS, Inc.