

HuaSheng Audio Products Co., Ltd.

Date:2010-09-01

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

FCC ID: YQTDV7952

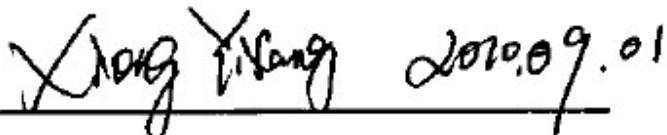
To Whom It May Concern:

This letter is to ascertain that Coby Communications Ltd. Product: Car DVD Player (M/N: DV7950, DV7951, DV7952, DV7953, DV7954, DV7955, DV7956, DV7957, DV7958, DV7959, ICBM-9772, BMWX-4755, ICBM-9776, BMWX-4759, ICBM-9777, BMWX-4767, ATV74, NS-985, ICBM-N.B, BMWX-4754, NS-969, IV-7104) has 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

A handwritten signature in black ink, appearing to read "Xiong Yifang" followed by the date "2010.09.01".

Xiong Yifang /Manager

Title: Manager

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