

SMC (Comercial Offshore De Macau) Limitada



THE LEADER IN HOME KARAOKE® AND BEYOND

March 28, 2007

To: Federal Communications Commission

The test equipment which new FCC ID: U6WSMM-107AB is identical to the original equipment

which FCC ID: QNISMM-107AB

Only the applicant name, address are different.

That the original test results continue to be representative of and applicable to the equipment bearing

the new FCC ID: U6WSMM-107AB

Authorized Signature & Chop