## WIN ACCORD LTD.

Date:2009-11-15

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

FCC ID: V37-35WIFI6229

To Whom It May Concern:

This letter is to ascertain that WIN ACCORD LTD. Product 3.5 Inch Diamond 1(with WIFI) [DF03510-08-XXXX(X=A-Z, 0-9, a-z), J-Touch.] 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

Kelly Chen / Board Chairman

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