恩平市高爾音響器材有限公司

<MUST BE ON COMPANY LETTERHEAD OF Goncer Audio Equipment Co., Ltd.>

Oct 10, 2007.

FEDERAL COMMUNICATIONS COMMISSION AUTHORIZATION AND EVALUATION DIVISION 7435 OAKLAND MILLS ROAD COLUMBIA, MD 21046

SUBJECT: FCC ID: SIDBE-5020

TO WHOM IT MAY CONCERN:

BEING THE APPLICANT FOR THE ABOVE MENTIONED FCC IDENTIFIER, WE HEREBY AUTHORIZE Enping Samlap Electronic Co., Ltd. AT B10 Foreign and Private Capital Industry Zone, Enping, Guangdong, China TO APPLY FOR FCC MULTIPLE LISTING FOR THEIR MODEL NOS.: SM-8800, SM-5020, U-2988, U-2900, SM-128, SM-8700, SM-8080, SM-8062, SM-8060, SM-4800, SM-8202, U-530, SM-328, SM-9090, SM-87, FCC ID: VPSSM-8800 WILL BE.

THEY WISH TO MARKET THIS PRODUCT UNDER THEIR OWN COMPANY NAME.

BEST REGARDS,

Goncer Audio Equipment Co., Ltd.

Xiaoting Zhang (Engineer Manager)