E-CORE AUDIO LIMITED

Date:2011-01-06

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

FCC ID: YVZ-SIWEAP851

To Whom It May Concern:

This letter is to ascertain that E-CORE AUDIO LIMITED Product: 2.4G Wireless speaker USB Transmitter (M/N: EAP-851, EAP-851A, iMC600, 680398) 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

Baker Zhang / Sales

Title: Sales

Tel: +86755-29674909 Fax: +86755-81708411 E-CORE AUDIO LIMITED

3rd Building, Weidonglong Industry, Heping East Road,

Longhua, Shenzhen, China