

To: 31320898

ATTN: Mrs. G. M.

From: Coby/Deny

1/4

COBY**COBY COMMUNICATIONS LIMITED**

Block 3, TaoXia 2nd Industrial Zone, Long Hua Town,

BaoAn District, ShenZhen City, P.R.China

Tel: 0755 29028002 Fax: 0755 29127241

E-mail: rnd@szcoby.com

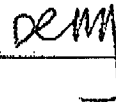
Web site: www.globalsources.com/coby.co

RE: Attesting statement

Dear Sir or Madam:

RE: copper tape on the transmitter board of the submitted sample CS-P95 (wireless speaker)

This is to confirm that the copper tape on the transmitter board of our submitted sample CS-P95 (wireless speaker) is an engineering fix, and we'd like herewith to confirm that this copper tape would be implemented in the final product as the submitted sample.

Name: DenySignature: Position: Manager AssistantDate: April 27, 2005
