



PRESS RELEASE

For Immediate Release

COWON FIRST TO LICENSE BBE+ MOBILE AUDIO TECHNOLOGY

BBE Sound Creates Custom Audio Technology BBE+ for COWON's S9 Portable Media Player

Huntington Beach, Calif., Dec. 15, 2008 – BBE Sound, Inc., a leading developer of advanced sound technologies for the professional audio and consumer electronic markets, today announced that COWON SYSTEMS, Inc. has entered into an agreement to license BBE+, the next-generation BBE audio technology for portable media devices. BBE+ debuts on COWON's newest portable media player, the S9, available now in Korea.

The COWON S9 features the new JetEffect 2.0 audio settings which are based on BBE+ to deliver superior content playback, enabling listeners to enjoy a richer, deeper, "live performance" listening experience.

"We are pleased that our flagship product, the COWON S9, is the first in the world to adopt BBE+," said Namkyu Park, CEO of COWON SYSTEMS, Inc. "BBE+ will provide S9 users with a more sophisticated and natural sound quality than ever before."

COWON S9 users enjoy the same BBE audio technology that is used by famous artists and recording studios around the world, all of whom use BBE Sound's line of pro audio gear.

"Once again, COWON has created a captivating portable media player that really improves the personal entertainment experience," said John McLaren, CEO of BBE Sound, Inc. "Our partnership with COWON not only provides their consumers with the tools to maximize their entertainment experience, but the BBE brand also attracts the many millions of music and sound experts who depend on BBE to provide superior sound quality to their audiences. I am delighted to have the BBE name associated with such an excellent company."

About BBE Sound, Inc.

Founded in 1985, BBE Sound, Inc. develops advanced audio enhancement technologies for the professional audio and consumer electronic markets. The world's leading consumer electronics manufacturers, such as Panasonic, COWON, LG, Hitachi, Philips and many others, feature BBE technologies in products such as televisions, mobile electronics, telephones, automobiles, and personal audio systems, and they proudly feature the BBE Sound trademark which is recognized around the world as an indicator of superior sound quality. Music and sound experts depend on BBE Sound's

advanced hardware products and High Definition Sound technology to ensure that their full creative and musical expression reaches the ears of their audiences. The BBE brand is synonymous with the finest in sonic accuracy and musical realism, and the prestige and distinction associated with the BBE brand has become a primary benefit that BBE licensees enjoy. Based in California, the company has offices in Japan, Korea, China and Europe. For more information about BBE Sound or BBE technologies and products, visit www.bbesound.com.

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