DIXIN INNOVATION TECHNOLOGY CO.,LIMITED

Statement

We

DIXIN INNOVATION TECHNOLOGY CO., LIMITED

Hereby Declare that

The product Multimedia Home Theater System, models no. SC-37HT,

SC-35HT, SC-38HT, SC-39HT, SC-1129BT, SC-18DVD, SC-25DVD,

SC-28DVD, SC-31DVD, SC-20, SC-35, SC-20H, SC-1421SB,

SC-1422SBW, SDVD-5060-B, ND-855, ND-858, ND-859, ND-863,

ND-864, ND-865, ND-866, ND856DVD, PDVD5089, VP-109,

DVD-3621, CDV-30, IQ9000BT, ND-837, CDV-32, SC-31, BT-9228muc,

BT-939, BT-939muc, ND-867, ND-868, ND-869, ND-870 are all

identical in interior structure, electrical circuits and components, and just

the model names are different for the marketing requirement.

Zhiyuan Liao

Your assistance on this matter is highly appreciated.

Yours sincerely,

Signature:

<Signature>:

Name: Zhiyuan Liao

Title: Manager