

Shenzhen Jingwah Information Technology Co., Ltd.

4F, Bldg 4, Jinghua Square, No.1 Huafa North Road, Futian District, Shenzhen, China

Tel.: 0755-83976295 Fax.: 0755-83204874 www.jwdigital.com

Statement

We

Shenzhen Jingwah Information Technology Co., Ltd.

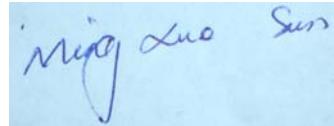
Hereby that

The product Tablet PC, models no. PMID705, PMID705X, UMID700C, UTAB71 are all identical in interior structure, electrical circuits and components, and just model names are different for the marketing requirement.

Your assistance on this matter is highly appreciated.

Yours sincerely,

Signature:

A handwritten signature in blue ink, appearing to read "Ning Luo Sun".

Company Name: Shenzhen Jingwah Information Technology Co., Ltd.