

Dongguan Earson Audio Technology Co., Ltd

Date: Dec 4, 2012

To SIEMIC Inc

775 Montague Expressway

Milpitas, CA 95035

Statement

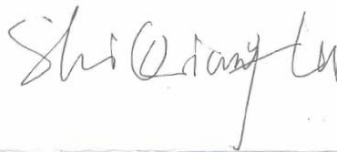
Model number: ER2809VI, IHB23B

We hereby state that these models are identical in interior structure; electrical circuits and components, and just model names, plastic surface and color are different for the marketing requirement.

Your assistance on this matter is highly appreciated.

Sincerely,

Sincerely,



Client's signature

:

Client's name / title

: Shi Qiang Lu / Product Specialist

Contact information / address: Chuangye Industrial Area, Guanqiaojiao Community, Wanjiang District, Dongguan City, Guangdong, China