



ESONIC Co., Ltd.

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Date: JAN 13, 2015

To: SIEMIC, INC.
775 Montague Expressway,
Milpitas, CA 95035
USA

Dear Sir/Madam,

Re: Letter of Similarity

We, Samsung Electronics Co., Ltd., declare the differences for between original model and variant models.

Product: MOBILE RECORDER

Model name: BR-20

Variant Model name: MQ-B20, EVR-B20, BR-30, MQ-B30, EVR-B30

Variant models simply have different model names due to the request of buyer and there's no different on software, hardware and functions.

Sincerely Yours,

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ESONIC Co., Ltd.