

TO: ShenZhen Timeway Technology Consulting Co. , Ltd
WIN ACCORD LTD

Statement

Product Name: 11.3 Digital Photo Frame

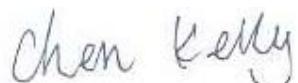
The Models No. DF11301-13-XXXX ; DP111X ; df1130XX-XX
(X=A-Z,a-z,0-9) ; DP111A; DigiFrame 1160

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

(X=0-9, X=a-z, X=A-Z)

Your assistance on this matter is highly appreciated.

Yours sincerely,



Signature: 2010/07/29

Company Name: WIN ACCORD LTD