

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

Statement

Product Name: 10.4 Digital Photo Frame

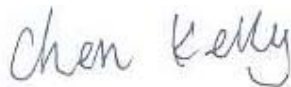
The Models No. DF10411-13-XXX

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: 2010/07/02

Company Name: WIN ACCORD LTD