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Product Similarity Declaration

To Whom It May Concern,

We, **NEO TELECOM CORPORATION**, hereby declare that our **WIFI INTERNET RADIO**, Model Number: **IR1000** is electrically identical with the Model Number: **IR2000** .the difference between them is **AUX INPUT** and **REMOTE CONTROLLA functions**.

Please contact me if you have any question.

For and on behalf of
Neo Telecom Corporation

Signature:


Authorized Signature(s)

Print Name: K.B. Roh

Title: CEO

Date: 04 Dec 2008