

**NANJING PANDA ELECTRONICS  
MANUFACTRUE CO.,LTD.**

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(September 10, 2010)

To: SIEMIC, INC.  
2206 Ringwood Avenue,  
San Jose, CA 95131  
USA

Dear Sir/Madam,

Re: Project and Product Certification Representative Authorization Letter

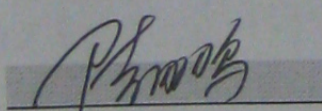
We, NANJING PANDA ELECTRONICS MANUFACTRUE CO.,LTD. hereby authorize SIEMIC, INC. to act as a Certification Body for certifying for the following project(s):

Product description: **LCD TV**

model name: **LCDVD326A**

We affirm that between SIEMIC and NANJING PANDA ELECTRONICS MANUFACTRUE CO.,LTD., any difference in understanding, including test plan, measurement methods, applicable standards and relevant procedures and processes have been resolved prior to commencement of testing activities.

Sincerely,

Signature: 

Name : Lu peng

Title: Deputy Manager

Company Name: NANJING PANDA ELECTRONICS MANUFACTRUE CO.,LTD.  
Address: No.1, Hengtong Road, Nanjing  
Economic Development Zone, Jiangsu  
Email: jszjlp@yahoo.com.cn  
Telephone: +86- 025-85757293