

Shenzhen Jingwah Information Technology Co., Ltd.

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Statement

We

Shenzhen Jingwah Information Technology Co., Ltd.

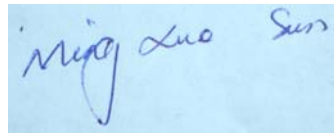
Hereby Declare that

The product Tablet PC, models no. M710R, EM756, P700 are all identical in interior structure, electrical circuits and components, and just model names are different for the marketing requirement.

Your assistance on this matter is highly appreciated.

Yours sincerely,

Signature:

A handwritten signature in blue ink, appearing to read "Ming Luo Sun", is written on a light blue background.

Company Name: Shenzhen Jingwah Information Technology Co., Ltd.