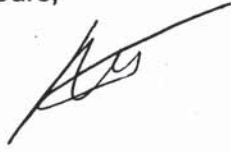


Declaration Letter

We, HUNG WAI PRODUCTS LIMITED declared that our product 10.1 inch Android non-touch LCD Media Player model no. : DT101-AC4-720,502-1019ATATM are electrically identical , only model no is different for customer and for HUNG WAI.

Sincerely yours,

Signature:



Name/Title: Liao Qinhong/ General Manager

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