

# Model difference letter

April 08, 2013

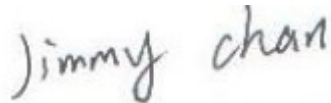
Dear PHONIEX Reviewer,

This is a new Application from iLuv Creative Technology

iSP255, MOBEATSHDBLK, MOBEATSHDBSBLK, MOBEATSHDVDEBLK and MOBEATSHDASBLK are same in all respects, there is only difference in model name.

Thank you for your cooperation!

Yours sincerely,

A handwritten signature in cursive script that reads "Jimmy Chan". The signature is written in black ink on a white background.

Signatory:

Name: Jimmy Chen  
Position: Manager  
Company: iLuv Creative Technology  
Name:  
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