

Model difference letter

April 24, 2013

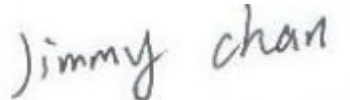
Dear PHONIEX Reviewer,

This is a new Application from iLuv Creative Technology

iSP225 and Syren are same in all respects, there is only difference in model name.

Thank you for your cooperation!

Yours sincerely,

A handwritten signature in black ink that reads "Jimmy Chan". The signature is written in a cursive style and is positioned above a faint, light blue rectangular stamp.

Signatory:

Name: Jimmy Chen

Position: Manager

Company iLuv Creative Technology

Name:

Address: 2 Harbor Park Drive, Port Washington, NY11050, USA

E-Mail: Jimmy@modernelect.com