

Guangzhou FiiO Electronics Co., Ltd.

Date: Nov 10, 2012

To SIEMIC Inc

775 Montague Expressway

Milpitas, CA 95035

Statement

Model number: W1T1, W3T1, W5T1

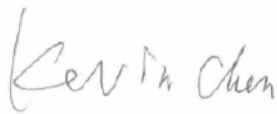
We hereby state that these models are identical in interior structure; electrical circuits and components, and just model names, plastic surface and color are different for the marketing requirement.

Your assistance on this matter is highly appreciated.

Sincerely,

Sincerely,

Client's signature :



Client's name / title : Kevin Chen / QA Manager

Contact information / address: 2/F, F Building, Hougang Industrial Zone, Shigang Huangshi West Road, Baiyun District, Guangzhou City, China