



A LETTER OF SIMILARITY DECLARATION

Dear Sir,

This letter is to provide the similarities in two models,
IP8830 and IP8840.

IP8840 is identical to the basic model IP8830W except for the LCD size, numbers of flexible
button and model name.

TS-550i, LIP8024D and VW-E5000i-24 are same as basic model IP8830.

TS-580i, LIP8040L and VW-E5000i-LLCD are same as IP8840.

The additional models are named to manage the models by sales area.

Sincerely,

Signature:

A handwritten signature in blue ink that reads "James KANG." The signature is written in a cursive style with a capital 'J' and 'K'.

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