

TOKWA

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Declaration of Similarity

To whom it may concern,

We,

Tokwa Precision Technology Co., LTD.

Address: 3F, Building A, 1 Block, Hongpai Technology Garden, Tianfu Road, Fuyong
Town, Bao'an District, Shenzhen, China

Hereby declare that

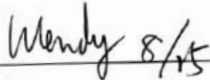
Product Name: Car CD/MP3 Player

Model No. KSC105B/KSC-105/VR500CSBT

Belong to Car CD/MP3 player product line of **ShenZhenTokwa Precision Technology Co., LTD**, they are exactly same with KSC105B in function and electronic structure, but with different model number and appearance.

Regards,

ShenZhenTokwa Precision Technology Co., LTD

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Wendy Lian

Manager

Aug 15, 2008