

TOPTEN ELECTRONICS TECHNOLOGY LIMITED

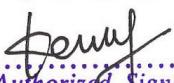
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Letter of Certification

This is to formally certify that:

The tune up procedures of GPS vehicle Tracker (Model TK310) is not open to end user. The end user is not allowed to perform final tune. All the power and frequency set up were finished at the manufacturer stage.

For and on behalf of
TOPTEN ELECTRONICS TECHNOLOGY LIMITED
天騰電子科技有限公司

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Kenny
Authorized Signature(s)

(Commercial Director: Kenny Leung)

Date: Feb.1, 2010

TOPTEN ELECTRONICS TECHNOLOGY LIMITED