Confirmation Letter

2009-12-01

International Electrical Certification Centre Ltd Units 602-605 6/F 31 Lok Yip Road On Lok Tsuen, Fanling Hong Kong

Dear Sir

We confirm that our model no. (CEW220) of (WIRELESS SPEAKER) is electrical identical to our additional model no. (CEW020; 1626400; 1626399) for (FORMATION LTD. for multiple-listing – if not same as basic applicant). The difference between the different models are as follows (e.g. difference of the models):

(If the submitter is not the basic applicant, please also confirm the following statement in italic)

Further, we authorize the (submitter - company name for multiple-listing) to apply the above captioned multiple-listing on behalf of our company.

Sincerely,,

Authorized signature and company chop Name IVAN YU MING SHING Title QUALITY MANAGER