

Project and Product Certification Representative Authorization Letter

| Reason for Amendment (current / obsolete) | Revision History | | Approved Date |
|---|------------------|-----|---------------|
| | From | To | |
| Initial Release (current) | 1.0 | 1.0 | Nov-14-2006 |
| Revised wording (current) | 1.0 | 2.0 | Sept-25-2007 |
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WIN ACCORD LTD.

Nov. 15, 2009

To: SIEMIC, INC.
2206 Ringwood Avenue,
San Jose, CA 95131
USA

Dear Sir/Madam,

Re: Project and Product Certification Representative Authorization Letter

We, WIN ACCORD LTD. to act as a Certification Body for certifying for the following project(s):

Product: 3.5 Inch Diamond 1(with WIFI)
Model Name: DF03510-08-XXXX(X=A-Z, 0-9, a-z), J-Touch.

We affirm that between SIEMIC and WIN ACCORD LTD. any difference in understanding, including test plan, measurement methods, applicable standards and relevant procedures and processes have been resolved prior to commencement of testing activities.

Sincerely,



Kelly Chen
Board Chairman

WIN ACCORD LTD.
12F, NO. 225, SEC 5, 105 SONG SHAN DIST., NAN JING
EAST ROAD, TAIPEI, TAIWAN

Tel: +886-2-2749-3837
Fax: +886-2-2749-3918
E-mail: haifeng.liu@winaccord.com.cn
