

NANJING PANDA ELECTRONICS MANUFACTURE CO.,LTD.

(September 10, 2010)

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

Dear Sir/Madam,

Re: Project and Product Certification Representative Authorization Letter

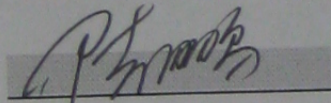
We, NANJING PANDA ELECTRONICS MANUFACTURE CO.,LTD. hereby authorize SIEMIC, INC. to act as a Certification Body for certifying for the following project(s):

Product description: LCD TV

model name: LCD3227A

We affirm that between SIEMIC and NANJING PANDA ELECTRONICS MANUFACTURE CO.,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,

Signature: 

Name : Lu peng

Title: Deputy Manager

Company Name: NANJING PANDA ELECTRONICS MANUFACTURE CO.,LTD.
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Telephone: +86- 025-85757293