

Statement

We

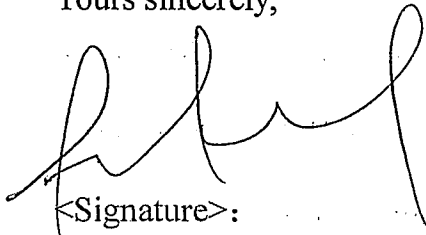
MG Accessories & Distribution Inc.

Hereby Declare that

The product Portable Wireless Speaker, models no. ARG-SP-3110PK,
ARG-SP-3110BK, ARG-SP-3110BL, ARG-SP-3111, ARG-SP-3112,
ARG-SP-3113, ARG-SP-3114 are all identical in interior structure,
electrical circuits and components, and just the model names and Color
are different for the marketing requirement.

Your assistance on this matter is highly appreciated.

Yours sincerely,



<Signature>:

Name: Denise Waissmann

Title: CEO

Applicant Company: MG Accessories & Distribution Inc.