



YEL

People Committed to Service

15th October, 2007

To Whom It May Concern

Dear Sir / Madam,

Internal group restructuring of YEL Electronics Limited

We are writing this letter to inform you that, in order to cope with our future expansion and to implement our business plans, YEL Electronics Limited (楊氏電子企業有限公司) will conduct an internal group restructuring ("Restructuring"). Pursuant to the Restructuring, the component distribution business of YEL Electronics Limited will be operated under another member of our Group – "YEL Electronics Hong Kong Limited" (楊氏電子有限公司) with effect from 1st November 2007. After the Restructuring, the existing orders placed with us or to you will automatically be taken up and performed by YEL Electronics Hong Kong Limited. Our business will continue to be operated in the same manner as before and will not be affected or interrupted by the Restructuring.

From 1st November 2007 onwards, payment remittance from us will be made under the name of YEL Electronics Hong Kong Limited.

All payments of our invoices from 1st November 2007, please pay directly into the bank account opened under the name of YEL Electronics Hong Kong Limited. Details of the account are set out below:

Name of bank:	DBS Bank (Hong Kong) Limited
Account number:	HK\$ / US\$ / JPY saving account # 7881 - 63789
Name of account holder:	YEL Electronics Hong Kong Limited

We would like to take this opportunity to thank you for your support in the past and look forward to our continuing business relationship in the future. If you have any queries regarding your orders placed with us or the contents of this letter, please call hotline at 852-3129 9855 during office hours from Monday to Saturday.

Yours sincerely,

Alan Chui
President

For and on behalf of YEL Electronics Limited

楊氏電子企業有限公司
YEL ELECTRONICS LIMITED

香港九龍紅磡崇平街2號富德中心12樓1203-4室
1203-4, Hilder Centre, 2 Sung Ping Street, Hungghom, Kowloon, Hong Kong
Tel: (852) 3129 9833 Fax: (852) 2330 4207, (852) 2330 4215



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