

Power of Attorney

February 4, 2009
PDP-09-FO04

To whom it may concern;

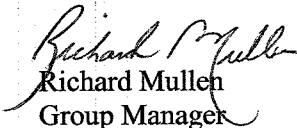
Please be notified that I, Richard Mullen of Panasonic Corporation of North America, hereby appoints H. Kano, SMK Corporation, to represent me to act on my behalf to do any and all of the following:

Sign on our behalf the application forms, agency, anti-drug and confidentiality cover letters and apply FCC for the product with FCC ID: ACJ-N2QBYB000005.

The rights, powers and authority in fact to exercise any and all of the rights and powers herein granted shall commence and be in full force and effective from January 26, 2009 and shall remain in full force and effect for a period of one year from the date of this letter unless specifically extended or terminated by either party.

Type Equipment: 2.4 GHz RF Remote Control
FCC ID: ACJ-N2QBYB000005
Responsible Grantee: Panasonic Corporation of North America
One Panasonic Way, Secaucus, NJ 07094 USA
Grantee FRN Number: 0003762242
Responsible OEM: Panasonic Corporation
AVC Networks Company
Visual Products and Display Device Business Group
1-15 Matsuo-cho, Kadoma, Osaka 571-8504, Japan
T. Miura
Responsible Manufacturer: SMK Corporation
FC Division, Product Design Dept.
5-5 Togoshi 6-chome, Shinagawa-ku, Tokyo 142-8511, Japan
H. Kano

Sincerely yours,


Richard Mullen
Group Manager

Product Safety and Compliance Division

