
Letter of Attorney

February 2, 2004
MTD-2004-F01

Federal Communication Commission
Equipment Authorization Division
Application Processing Branch
7435 Oakland Mills Road
Columbia, Maryland 21046

To Whom It May Concern:

We, Matsushita Electric Industrial Co., Ltd. authorizes Mr. Hideyuki Fukuda of Panasonic Mobile Communications Co., Ltd. to sign the declaration letters on our behalf in according to the below detailed application.

Product: Cellular Phone Accessory / Bluetooth Headset
Model No: EB-BHX70
FCC ID: ACJ29082EB-BHX70

Applicant & Grantee: Matsushita Electric Industrial Co., Ltd.
1006 Oaza Kadoma
Kadoma, Osaka 571, Japan

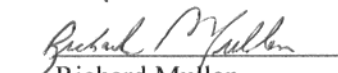
FRN Number: 0007403181

Technical Contact Party: Panasonic Mobile Communications Co. Ltd.
Mobile Terminal Division
600 Saedo-cho, Tsuzuki-ku Yokohama, 224-8539, Japan
Hideyuki Fukuda / General Manager
Phone: +81-45-938-2287
E-mail: fukuda.hideyuki@jp.panasonic.com

Manufacturer / Vendor: Mitsumi Electric Co., Ltd.

Thank you for your attention to this matter.

Sincerely,


Richard Mullen
Group Manager
Matsushita Electric Corporation of America