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Letter of Attorney

February 25, 2004  
MTD-2004-F02

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-BHX70A  
FCC ID: ACJ29082EB-BHX70A

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

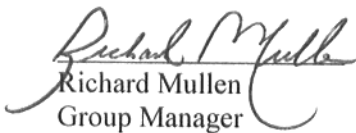
FRN Number: 0007403181

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