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Power of Attorney

January 18, 2008  
PCNF-07-F106A

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

To whom it may concern;

We, the undersigned, Panasonic Corporation of North America, hereby authorizes Nemko Canada to act on our behalf in all matters relating to the preparation of TCB Certification application for the below described product in compliance with FCC Part 15D. Any and all acts carried out by Nemko Canada on our behalf shall have the same effects as acts of our own for a period of one year from the date of this letter.

Type Equipment: Isochronous UPCS Cell Station  
Product Name: 1920~1930 MHz Digital Cordless Telephone System  
8-Ch Base Model Number: KX-T0158  
Base FCC ID: ACJ96NKX-T0158  
Applicant & Grantee: Panasonic Corporation of North America  
One Panasonic Way, Secaucus, NJ 07094  
FRN Number: 0003762242  
Responsible Manufacturer: Panasonic Communications Co., Ltd.  
Responsible Sales Company: Panasonic Consumer Electronics Company

Sincerely yours,

*Richard Mullen*

Richard Mullen  
Group Manager  
Panasonic Corporation of North America  
Product Safety and Compliance Division