Matsushita Electric Industrial Co., Ltd.

AVC Company, IT Products Division

1-10-12 Yagumohigashi-machi, Moriguchi-shi, Osaka 570-0021 Japan

TEL 06-6907-4050 FAX06-6907-4043

Our Ref.No.ITPD-02-0828

Manufacturer's Letter

Date: August 28, 2002

American Telecommunications Certification Body, Inc. 6731 Whittier Avenue
Suite C110
McLean, VA 22101

RE: Certification Application

FCC ID ACJ9TGCF-501

To Whom It May Concern:

Please be advised that the manufacturer will ensure that the above-referenced model will be manufactured in accordance with the FCC Rules and Regulations.

Thank you for your attention to this matter.

Very truly yours,

Yutaka(Terry)Miyake

Senior Coordinator, Technical Regulations,

Engineering Control Group

Technology Center

Reviewed by,

Seiichi Inagaki

Manager,

Engineering Control Group

Hilmagake

Technology Center