

Matsushita Electric Industrial Co., Ltd.

[Date] March. 5. 2007

To whom it may concern,

Label Location Justification

FCC ID: ACJRPBT10R

Request is hereby submitted by **Matsushita Electronic Industrial Co. Ltd.** to request an alternative method of positively identifying the equipment, pursuant to 47 CFR § 2.925(f) of the FCC Rules.

The FCC identifier for headset will be placed in the battery compartment and the following requirements are confirmed to meet:

- a) The FCC identifier will visible at the time of purchase, by either of the following approaches:
 - Marketing the device without the battery installed, or
 - Providing instruction (stated on the box, user manual, or additional documentation) directing the user as to where to find the FCC label.
- b) The user accessible area will not require any special tools for access and the FCC label will not be placed on a removable part.

The user manual has already included the FCC statements, pursuant to 47 CFR § 15.19(a)(3), 15.21 and 15.105(b).

If you have questions or need further information, please contact the undersigned.

Sincerely,

[Signature]



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[Title] Manager, Development Team

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