

**RISO KAGAKU CORPORATION**  
**R & D DIVISION**

*127-7 Taninosawa, Fukuda, Ami, Ibaraki, 300-1156 Japan*  
**Tel. (0298) 40-3159      Fax. (0298) 40-3164**

---

Date: February 26, 2004

Federal Communications Commission  
Authorization and Evaluation Division  
Equipment Authorization Branch  
7435 Oakland Mills Road  
Columbia, MD 21046

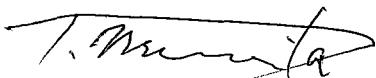
To whom it may concern:

We, the undersigned, hereby authorize Compliance Engineering Services, Inc. to act on our behalf in all manners relating to application for equipment authorization, including signing of all documents relating to these matters. Any and all acts carried out by Compliance Engineering Service, Inc. on our behalf shall have the same effect as acts of our own.

We, the undersigned, hereby certify that we are not subject to a denial of federal benefits, that includes FCC benefits, pursuant to Section 5301 of the Anti-Drug Abuse Act of 1988, 21 U.S.C. 853(a).

This authorization is valid until further written notice from the applicant.

Sincerely Yours,



---

Toru Matsushita  
Regulation Manager  
Riso Kagaku Corporationn