

CITIZEN

CITIZEN WATCH CO., LTD.

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FCC ID: YUQ-P991MV01

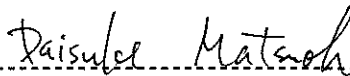
AUTHORIZATION LETTER

To Whom It May Concern:

CITIZEN WATCH CO., LTD. hereby authorizes Andrea Hsia/ Supervisor of Bureau Veritas Consumer Products Services (H.K.) Ltd., Taoyuan Branch ("BV CPS Taoyuan"), to act on its behalf in all matters relating to the Federal Communication Commission ("FCC") application for equipment authorization in connection with the FCC ID listed above, including signing of all documents relating to these matters. Any and all acts carried out by Andrea Hsia/ Supervisor of BV CPS Taoyuan on CITIZEN WATCH CO., LTD.'s behalf, within the scope of the powers granted herein, shall have the same effect as acts of its own.

If you have any questions regarding the authorization, please don't hesitate to contact us.

Sincerely yours,

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Daisuke Matsuoh / Engineer, Watch Development Division
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