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Power of Attorney

June 5, 2007  
PCZ-07-F002

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 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 on our behalf shall have the same effects as acts of our own for a period of one year.

Type Equipment: Isochronous UPCS Base Station  
Product Name: 1920~1930 MHz Digital Cordless Telephone System  
FCC ID Base Unit ACJ96NKX-TG8231  
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,

*Erica Martinez*

Erica Martinez  
RF Engineer  
Panasonic Corporation of North America  
Product Safety and Compliance Division