

**Matsushita Electric Industrial Co., Ltd.
RICE COOKER DIVISION**

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Date July 9, 1999

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 PCTEST Engineering Laboratory Inc. to act on our behalf in all matters relating to applications for equipment authorization, including the signing of all documents relating to these matters. Any and all acts carried out by PCTEST Engineering Laboratory Inc. on our behalf shall have the same effect as acts of our own.

We also hereby certify that no party to this application is subject to a denial of benefits, including FCC benefits, pursuant to Section 5301 of the Anti-Drug Abuse Act of 1988, 21 U.S. C. 853(a).

Yours sincerely,

Mr. Sugihara
Michimasa Sugihara

Manager, Engineering Division
Rice Cooker Division
Matsushita Electric Industrial Co., Ltd.