Date: November 27, 2003

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,

Masaharu Abe

Manager

Product Safety Sect. Quality Assurance Dept.

IT Company

IT& Mobile Solutions Network Company

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REMARK:

- 1. This authorization letter will be sent along with your application when filing with the FCC.
- 2. Please follow the format and type it on company letterhead and send original to us.