

Declaration

March 26, 2008

Federal Communication Commission 7435 Oakland Mills Road Columbia, MD 21046

RE: FCC ID: H5P-LS-B110W

We, **Topcon Corporation**, declare that Mr. Fumio Ohtomo gives Mr. Kazuki Osaragi authority to sign the declaration for FCC application of FCC ID: H5P-LS-B110W.

Fumio Ohtomo

Director

Senior Managing Executive Officer

F. Ohtomo

General Manager