

 TAIYO YUDEN CO., LTD.

TAIYO YUDEN CO., LTD M.W. GROUP
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Tel:+81-27-324-2313 Fax: +81-27-324-2314

DATE : April 5th 2004

TCB

American TCB, Inc.

6731 Whittier Avenue, Suite C110

McLean, VA22101

Dear Sir or Madam :

We, TAIYO YUDEN Co., LTD, M.W. GROUP, 8-1, Sakae-cho, Takasaki-shi, Gunma, 370-8522 Japan, Tel:+81-27-324-2313, hereby authorize TAIYO YUDEN Co., LTD, EMC Center, 5607-2, Nakamuroda, Haruna-machi, Gunma-Gun, 370-3347 Japan, Tel:+81-27-360-8328 to act as our agent in all matters relating to applications for equipment authorization, including the signing of all documents relating to these matters. I further certify that the applicant nor any party to the application is 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. Section 862.

This authorization expires on April 5th 2005.

Sincerely,

M.W. GROUP TEAM LEADER MANAGER

Hitoshi Ebihara

Hitoshi Ebihara