

March 16, 2007

Equipment Authorization Division
Federal Communications Commission
7435 Oakland Mills Road
Columbia, MD 21046

Anti-Drug Abuse Attestation

Please accept this letter as an attestation on behalf of Panasonic Avionics Corporation that to the best of our knowledge, information, none of our officers, directors, or persons holding 5% or more of the outstanding stock shares, voting or non-voting, have been denied federal benefits under section 5301 of the Anti-Drug Abuse Act of 1988.21 U.S.C. 853(a).

If you have any further questions or need additional information, please feel free to give me a call at 949-672-2000.

Sincerely,

By:



(Signature)

Mr. Loi Ninh
(Print name)

Title: Director Hardware Engineering

On behalf of: Panasonic Avionics Corporation
(Company Name)

Telephone: (949) 672-2000