Letter of Attestation

April 13, 2012

To:

Federal Communications Commission

Dear Sir/Madam,

I hereby attest that there were errors in the test report No. EMC10122 on our product issued by IPS Corporation, who requests that the report be revised as EMC11125 in order to correct said errors, that the details of the errors are as explained in the said laboratory's declaration "Declaration EMC11125" dated 13 Jun. 2011 and in the list of errors "Error Correction List(EMC11125)" and that we have reviewed the revised test report and have found that it has been properly corrected.

I declare that the above statement is true and accurate to the best of my knowledge and that we accept the responsibility for the review of the revised test report.

Sincerely,

Katsuyuki Takahashi Section Manager MIWA Lock. Co. Ltd.

Katsuyuki Takahashi