

Date: 15 March, 2002

RE: Matsushita

FCC ID: ACJ9TGCF-281

Dear Mr. William H. Graff,

Regarding the above referenced application, please find our following reply to your comments dated March 14, 2002:

This Wireless LAN Personal Computer (model: CF-28) are only sold to the particular clients which Matsushita (Panasonic) indicate and so are not sold to the general user via consumer route.

For installation of antenna, it is installed by professional or the person under the professional's guidance properly.

Matsushita (Panasonic) refer the Commission to a specific section in the users manual which addresses professional or the person under the professional's guidance is installed, at their request.

Kanako Sanda (Ms.)

A-Pex International Co., Ltd.