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Seiko Instruments Inc.
8, Nakase 1-chome, Mihama-ku
Chiba-shi, Chiba 261, Japan
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Letter of Agency

Date: November 11, 2002

American Telecommunications Certification Body, Inc.
6731 Whittier Avenue
Suite C110
McLean, VA 22101

To Whom It May Concern:

Please be advised that Seiko Instruments Inc. authorizes A-Pex International Co., Ltd. to act on our behalf, until otherwise notified, for applications submitted to American Telecommunications Certification Body, Inc. (ATCB).

We certify that we are not subject to denial of federal benefits, that includes FCC benefits, pursuant to Section 5301 of the Anti-Drug Abuse ACT of 1988, U.S.C. 862. Further, no party, as defined in 47 CFR 1.2002(b), to the application is subject to denial of federal benefits, that includes FCC benefits.

Thank you for your attention to this matter.

Sincerely,

Kunio Tsukahara
General Manager
Quality Assurance Department
Wearable Business Unit