



Federal Communication Commission
7435 Oakland Mills Road
Columbia, MD 21046

Feb 3, 2005

Gentlemen,

This is your letter of authorization to accept our appointment of Underwriters Laboratories Inc as agent for SATO CORPORATION, 1-207, Onari-cho, Omiya-ku, Saitama-shi, Saitama JAPAN, to sign applications before the Commission and to make representations to you on our behalf. Underwriters Laboratories Inc to receive and exchange data between our company and the Commission. The authorization is made pursuant to Section 2.911(c) of the FCC Rules and expires on Feb 3, 2006.

I hereby certify on behalf of SATO CORPORATION, 1-207, Onari-cho, Omiya-ku, Saitama-shi, Saitama JAPAN ("Applicant") that neither Applicant nor any party to the application (officers, directors, and 5% shareholders) is subject to a denial of Federal benefits that includes FCC benefits pursuant to section 5301 of the Anti-Drug Abuse Act of 1998. 21 U.S.C. 853a.

Sincerely,

Applicant Name : SATO CORPORATION
Address : 1-207, Onari-cho, Omiya-ku, Saitama-shi, Saitama JAPAN

Signature :

Name (printed) : Keisuke Yamada
Title : Senior Manager, R&D Division, Development & Design Dept.
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