ORION ELECTRIC CO., LTD.

41-1 IEHISA-CHO, TAKEFU-SHI FUKUI, 915-8555, JAPAN TEL.+81-778-23-0019 FAX.+81-778-23-7799

FCC Labeling Requirements and Information

Date: September 15, 2004

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

RE: FCC Labeling Requirements FCC ID: A7RM2E5B

The following label information is required by the FCC Rules and Regulations for certified devices. Also attached, please find marketing information required by the FCC Rules and Regulations.

Thank you for your attention to these matters.

Sincerely,

Signatory

Hiroshi Tsujimoto Section manager

Engineering headquarters Administration section