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Dec. 20, 2005

TIMCO ENGINEERING INC.

P.O. Box 370
849 N.W. State Road 45
Newberry, Florida
USA 32669

**Subject: Certification Application under FCC Part 15, Subpart C, Section 15.239,
Low Power Transmitters Operating in the Frequency Band 88-108 MHz.**

Applicant: Matsushita Electric Industrial Co., Ltd.
Product: Portable DVD/CD Player
Model: DVD-LX97
FCC ID: ACJDVDLX97

Dear Sir/Madam,

As appointed agent for **Matsushita Electric Industrial Co., Ltd.**, we would like to submit this application for certification of the above product. Please review all files uploaded to TIMCO Upload site.

If you have any queries, please do not hesitate to contact us.

Yours truly,



Tri Minh Luu, P. Eng.,
V.P., Engineering

TML/DH

Encl.