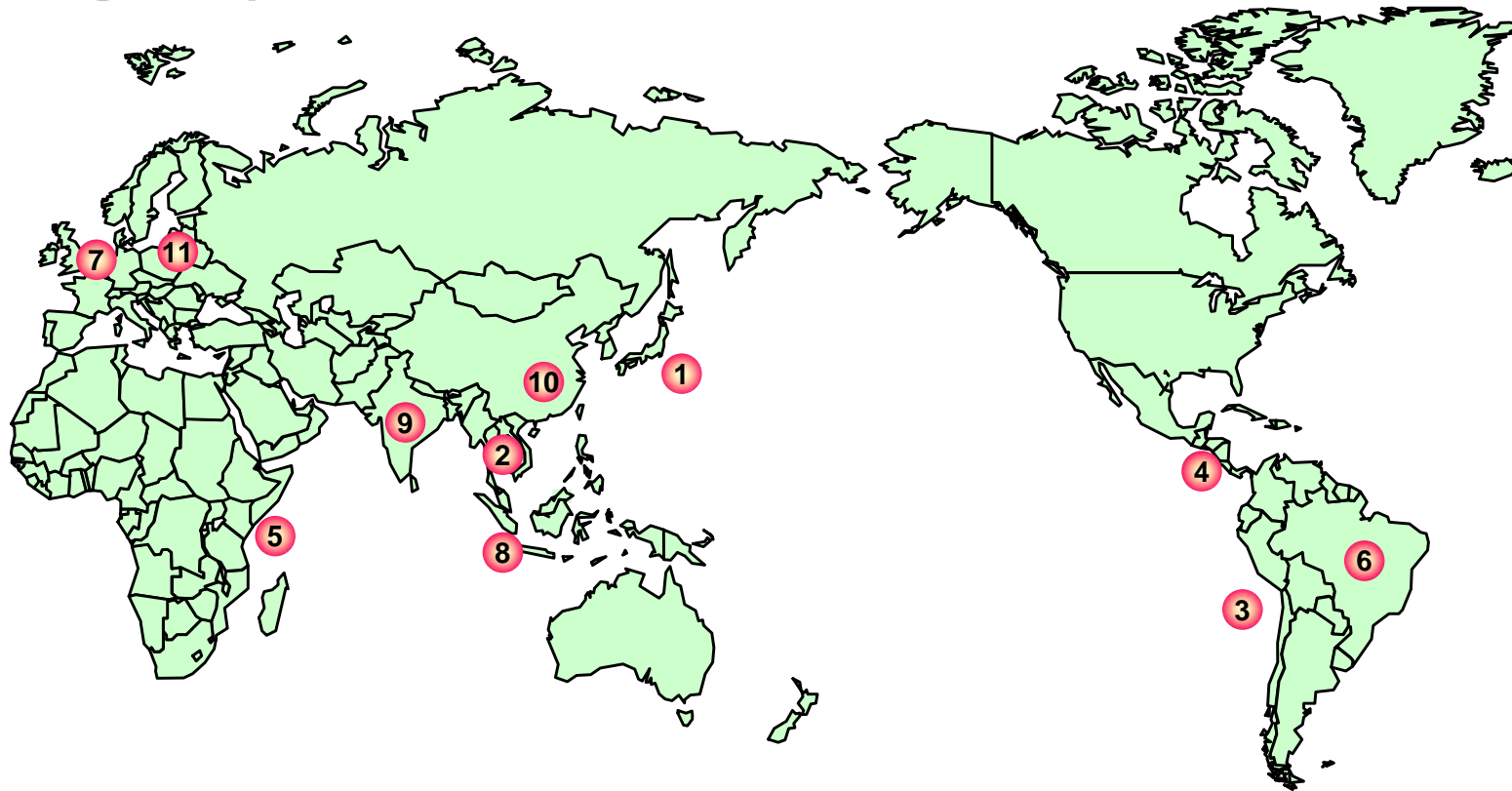


Manufacturing Companies (Zinc Carbon and Alkaline Batteries)



1	Panasonic Corporation Energy Company	Japan
2	Panasonic Energy (Thailand) Co., Ltd.	Thailand
3	Panasonic Peruana S.A.	Peru
4	Panasonic Centroamericana S.A.	Costa Rica
5	Panasonic Energy Tanzania Co., Ltd.	Tanzania
6	Panasonic do Brasil Limitada.	Brazil

7	Panasonic Energy Belgium N.V.	Belgium
8	PT. Panasonic Gobel Energy Indonesia	Indonesia
9	Panasonic Energy India Co., Ltd.	India
10	Panasonic Energy (Shanghai) Co., Ltd.	China
11	Panasonic Energy Poland S.A.	Poland

As of April, 2009