

Special Power of Attorney

To whom it may concern:

I, James Ha of PIONEER CORPORATION, hereby appoint Makoto Kaieda of PIONEER CORPORATION to represent me to act on my behalf to do any and all of the following:

Sign the following documents on my behalf and apply to FCC for the products

- -Letter of agency and anti-drug
- -Confidentiality cover letters
- -Any other application document that requires a signature by grantee.

Place: Japan

James Ha

Pioneer Electronics (USA) Inc.