

DATE : 2009. 10. 21

Federal Communications Commission
Authorization and Evaluation Division
Equipment Authorization Branch
7435 Oakland Mills Road
Columbia, MD 21046 U.S.A

To Whom it may concern :

I, the undersigned, hereby authorize Hiroshi Oshima to act on our behalf in all matters relating to application for equipment authorization, including the signing of all documents relating to these matters. Any and all acts carried out by Hiroshi Oshima on my behalf shall have the same effect as acts of my own.

We also hereby certify that no party to this application is subject to a denial of benefits, including FCC benefits, pursuant to Section 5301 of the Anti-Drug Abuse Act of 1988.21U.S.C.853(a).

Sincerely,



NAME : AKIRA SEKIGUCHI
TITLE : ENGINEER
COMPANY : TEAC CORPORATION