TEAC

DATE: 2009. 10. 14

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:

We, the undersigned, hereby authorize NEMKO KOREA CO., LTD. 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 NEMKO KOREA CO., LTD. on our behalf shall have the same effect as acts of our 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,

Signature

NAME: Hiroshi Oshima

TITLE: Consumer Product Division Manager

COMPANY: TEAC CORPORATION