

Onkyo & Pioneer Innovations Corporation
Onkyo Yaesu Bldg, 2-3-12 Yaesu, Chuo-Ku
Tokyo 104-0028, Japan

Date: September 30, 2015

Power of Attorney

To whom it may concern,

Please be notified that I, **Masaru Saito**, have designated Daniel Lee of Bureau Veritas Consumer Products Services (H.K.) Ltd., Taoyuan Branch (BV CPS Taoyuan Branch) of Taiwan and **name in Onkyo & Pioneer Innovations Corporation** as the persons being responsible for this project and to sign the form 731 and other documentation.

Any and all acts carried out by Daniel Lee of Bureau Veritas Consumer Products Services (H.K.) Ltd., Taoyuan Branch (BV CPS Taoyuan Branch) of Taiwan and **name in Onkyo & Pioneer Innovations Corporation** on the matters relating to all processes required in the FCC approval and any communication needed with the national authority, shall have the same legal authority as acts on our own behalf.

As defined in 47 CFR Ch. 1.2002 (b), we further certify that neither the applicant nor any party to this application is subject to a denial to Federal benefits, including FCC benefits, pursuant to section 5301 of the Anti-Drug Abuse Act of 1998, 21 U.S.C. 835(a).

This authorization is limited to the product of as following:

FCC ID: 2AE79-2015DAP

If you have any acknowledgement and response, please send it to Daniel Lee of Bureau Veritas Consumer Products Services (H.K.) Ltd., Taoyuan Branch (BV CPS Taoyuan Branch) of Taiwan directly.

Should you have any question or comment regarding this matter, please have my best attention.

Sincerely yours,

Masaru Saito

Masaru Saito

Onkyo & Pioneer Innovations Corporation

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