



YAMAHA CORPORATION

10-1, Nakazawa-cho, Naka-ku, Hamamatsu, 430-8650 JAPAN

Special Power of Attorney

I, Yusuke Tabata , Safety Standard Section Manager of YAMAHA CORPORATION hereby appoint Tadashi Sugiyama , Engineering Manager , AV Products Development Division of YAMAHA CORPORATION to represent me to act on my behalf to do any and all of the following:

Sign on my behalf the agency, anti-drug and confidentiality cover letters and apply to FCC for the products.

The rights, powers and authority in fact to exercise any and all of the rights and powers herein granted shall commence and be in full force and effective for one year from February 10, 2009 unless specifically extended or terminated by either party.

Dated February 10, 2009, Yusuke Tabata

A handwritten signature in cursive script, appearing to read "Y. Tabata", is written above a horizontal line.

Signature

Company: YAMAHA CORPORATION

Country: Japan