



Special Power of Attorney

I, Yusuke Tabata of YAMAHA CORPORATION hereby appoint Tadashi Sugiyama 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 *March 31, 2008* unless specifically extended or terminated by either party.

Dated *March 31, 2008*

A handwritten signature in cursive script that reads "Y. Tabata".

Yusuke Tabata
YAMAHA CORPORATION