



Special Power of Attorney

I, James Ha of Pioneer Electronics (USA) Inc. hereby appoint Makoto Kaieda of Pioneer 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 December 6, 2010 unless specifically extended or terminated by either party.

Dated December 6, 2010, James Ha

A handwritten signature in cursive script, appearing to read "James Ha".

Signature

Company: Pioneer Electronics (USA) Inc.

Country: USA