



Special Power of Attorney

To whom it may concern:

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 the following documents on my behalf and apply to FCC for the products

- Letter of agency and anti-drug
- Confidentiality cover letters
- Any other application document that requires a signature by grantee.

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 24, 2014 unless specifically extended or terminated by either party.

Date: December 24, 2014

Place: Japan

A handwritten signature in black ink, appearing to read 'James Ha', is written over a horizontal line.

James Ha
Pioneer Electronics (USA) Inc.