Victor Company of Japan Ltd

3-12, Moriya-cho, Kanagawa-ku, Yokohama 221, Japan

AGENCY AUTHORIZATION LETTER

FCC ID: ASIV2T001

Date: March 24, 2005

To whom it may concern:

We, the undersigned, hereby authorize Advance Data Technology Corp. (ADT) of Taiwan to act on our behalf, as our agent, in the following matters related to the FCC approval of our products: report submittal, related correspondence, the signing of all documents relating to these matters, and any other lawful activity necessary to obtain such certification. Any act carried out by ADT within the scope of this authorization shall have the same effects as our own.

This authorization shall expire 6 months from original date. If you have any questions regarding the authorization, please don't hesitate to contact us. Thank you.

Sincerely,

Wakabayashi_Witsuo / Manager

Victor Company of Japan Ltd

Tel: +81-27-254-8959 Fax: +81-27-254-8929

E-mail: wakabayashi-mitsuo@jvc-victor.jp