

PRODUCTS SAFETY, ENGINEERING PLANNING DEPARTMENT, AUDIO DIVISION 10-1, OHWATARI-MACHI 1-CHOME, MAEBASHI-SHI, GUNMA-KEN, 371-8543, JAPAN TELEPHONE: JAPAN + (27)254-8959 TELEFAX: JAPAN + (27)254-8929

September 10, 2007

Federal Communications Commission 7435 Oakland Mills Road Columbia, MD 21046

Attn:

Reviewing Engineer

RE: LETTER OF AGENT AUTHORIZATION

To Whom It May Concern:

We, the undersigned, hereby authorize ETL SEMKO Japan K.K to act on our behalf in all matters relating to application for equipment authorization, including the signing of all documents relating to these matters.

We also hereby certify that no party to the application authorized hereunder is subject to the denial of benefits, including FCC benefits, pursuant to Section 5301 of the Anti-Drug Abuse Act of 1988,21 U.S.C.862.

This agreement expires one year from the current date.

Sincerely,

Mitsuo Wakabayashi

Product Safety Section

Engineering Planning Department

Audio Division

Victor Company of Japan, Limited (JVC)