

ONKYO SOUND & VISION CORPORATION 2-1 Nisshin-cho, Neyagawa-shi, OSAKA 572-8540, JAPAN

Date: April 14, 2011

**UL CCS** 

47173 Benicia Street, Fremont, CA 94538

Reference: Applicant: Onkyo Sound & Vision Corporation

FCC ID: ATMUPAR1

To whom it may concern:

We, the undersigned, hereby authorize Naoki Sakamoto of Application Section, WiSE Japan, UL Verification Service, UL Japan, Inc. to act on our behalf in all manners relating to application for equipment authorization, including signing of all documents relating to these matters. Any and all acts carried out by UL Japan, Inc. on our behalf shall have the same effect as acts of our own.

We, the undersigned, hereby certify that we are not subject to a denial of federal benefits, that includes FCC benefits, pursuant to Section 5301 of the Anti-Drug Abuse Act of 1988, 21 U.S.C. 853(a).

This authorization is valid until further written notice from the applicant.

The application for the subject equipment has not been submitted to another TCB for certification.

Sincerely Yours,

Hirotaka Nakasa

Engineer

Safety Standard Quality Assurance

14. Mahara