

ONKYO

IMAGINATIVE SIGHT & SOUND

ONKYO CORPORATION
PRODUCT SAFETY GROUP
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Letter Of Agency

September 13, 2006

Federal Communication Commission
Equipment Authorization Division
Application Processing Branch
7435 Oakland Mills Road
Columbia, Maryland 21046


To Whom It May Concern:

Please be advised that **Onkyo corporation** authorizes UL Apex Co., Ltd. to act on our behalf, until otherwise notified, for applications submitted to Federal Communication Commission.

We certify that we are not subject to denial of federal benefits, that includes FCC benefits, pursuant to Section 5301 of the Anti-Drug Abuse ACT of 1988, U.S.C. 862. Further, no party, as defined in 47 CFR 1.2002(b), to the application is subject to denial of federal benefits, that includes FCC benefits.

Thank you for your attention to this matter.

Sincerely,



Wataru Komine
General Manager

AVC Quality Assurance Department