

Special Power of Attorney

To whom it may concern:

I, Makoto Magara of Nihon Kohden Corporation hereby appoint Katsuaki Kobayashi of Nihon Kohden Corporation to represent me to act on my behalf to do any and all of the following:

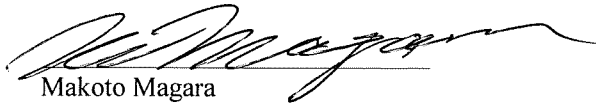
Sign the following documents on my behalf and apply to FCC for the products

- 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 18, 2018 unless specifically extended or terminated by either party.

Date: December 18, 2018

Place: Japan



Makoto Magara
Nihon Kohden Corporation