

DENON

D & M Holdings Inc., Denon Brand Company.
Quality Assurance Dept.
1-1, Oinokuboyama, Shirakawa, Fukushima
961-0838 Japan
Tel : +81-248-27-3251 Fax : +81-248-27-3280

Letter of Agency

June 14, 2007

Compatible Electronics TCB
114 Olinda Drive
Brea, CA 92823

Gentlemen:

This is a letter of authorization to accept Compatible Electronics, Inc. as an Agent for D&M Holdings Inc., Denon Brand Company, 1-1, Oinokuboyama, Shirakawa, Fukushima, 961-0838 JAPAN, for a period of one year, to sign applications before the certification body on our behalf, to make representations to you on our behalf, and to receive and exchange data between our company and the certification body in connection with certification of the following D&M Holdings Inc., Denon Brand Company products:

Name of Products

- 1) Product name : RF Remote Receiver
Model name : RC-7001RCI
- 2) Product name : RF Remote Controller
Model name : RC-7000CI

under FCC Docket Number 20780 and General Docket Number 80-284 pursuant to Part 15 of the FCC Rules and Regulations.

Please also accept this letter as an attestation that neither RF Digital Corporation nor any of its officers, directors, or persons holding 5% or more of the outstanding stock or shares, voting or non-voting, have been denied federal benefits under section 5301 of the Anti-Drug Abuse act of 1988, 21 U.S.C. 853(a). In addition, D&M Holdings Inc., Denon Brand Company will notify the Federal Communications Commission if, at any time, the situation changes causing D&M Holdings Inc., Denon Brand Company to be denied federal benefits.

If you have any questions, please do not hesitate to contact us.

Sincerely,



Kazuhiko Kumagai
Chief Engineer,
Quality Assurance Dept.
D&M Holdings Inc., Denon Brand Company