

Declaration of Authorization

We
Name: Toshiba Corporation
Address: 2-9, Suehiro-Cho
City: Ome, Tokyo 198-8710
Country: Japan

Declare that:

Name: Taiyo Yuden Co., Ltd. EMC Center
Address: 5607-2 Nakamuroda-machi
City: Takasaki-shi Gunma 370-3347
Country: JAPAN

is authorized to apply for Certification of the following product(s):

Product description: Portable media player
Type designation: MET401
Trademark: Toshiba

on our behalf.

Date: 4th July 2007

City: Ome, Tokyo

Name: Takenaka Kosuke

Signature: 