

Topcon America Corporation
37 West Century Road, Paramus
New Jersey, 07652
U.S.A.

To: Telefication B.V.
Edisonstraat 12A
6902 PK ZEVENAAR
The Netherlands

Subject: letter of authorization

Reference number: 6042

Date: 12th April, 2006

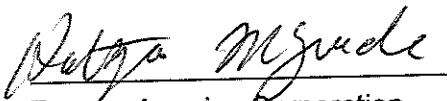
We,

Topcon America Corporation
37 West Century Road, Paramus
New Jersey, 07652
U.S.A.
1-925-245-8376
1-925-245-8594

declare that:

Taiyo Yuden Co., Ltd. EMC Center
5607-2 Nakamuroda Haruna-machi
Gunma-Gun Gunma JAPAN
370-3347

is authorized to complete and sign all concerned documents needed for the application on our behalf. The approval and all originating responsibilities will remain with us.


Topcon America Corporation
Kent Mizuide