

TOTO®

Toto USA
5351 E. Jurupa St.
Ontario, CA 91761

September 18, 2008

Gentlemen:

This is your letter of authorization to accept our appointment of Elliott Laboratories, Inc. as Agent for Toto USA, Inc., to sign applications before the Commission and to make representations to you on our behalf. Elliott Laboratories is to receive and exchange data between our company and the Commission. This authorization is made pursuant to Section 2.911(c) of the FCC Rules and expires on September 18, 2009. This agreement is considered valid unless agreed upon in writing by both parties.

I hereby certify on behalf of Toto USA, Inc., 5351 E. Jurupa St., Ontario, CA 91761, ("Applicant") that neither Applicant nor any party to the application (officers, directors, and 5% shareholders) is subject to a denial of Federal benefits that includes FCC benefits pursuant to section 5301 of the Anti-Drug Abuse Act of 1988. 21 U.S.C. 853a.

Sincerely,



Fernando Fernandez
Sr. Engineering Manager
Codes & Standards