TEAC Corporation

Date: 2009-10-21

PHOENIX TESTLAB GmbH Königswinkel 10 D-32825 Blomberg

Dear Sirs,

Re.: Letter of Appointment

This is the letter of authorization to accept our appointment of <u>The Hong Kong Standards and Testing Centre Ltd. Mr. K C Lee</u> as agent for <u>TEAC Corporation</u>, <u>1-47 Ochiai</u>, <u>Tama-shi</u>, <u>Tokyo 206-8530 Japan</u> to sign applications before the Commission on our behalf, to make representations to you on our behalf, and to receive and exchange data between our company and the Commission in connection with Certification of the following product of <u>TEAC Corporation</u>.

Product name : FM INTERNET Radio with Docking for iPod

Model : R-4iNT

This authorization will expire one year from the date of this letter.

Akira Sekiguchi / Engineer

Signature with title