

SONY

Sony Corporation

Shinagawa Intercity C Tower, 2-15-3 Konan Minato-ku, Tokyo, 108-6201 Japan

Phone: +81-3-5769-640, FAX: +81-3-5769-5085

Letter Of Agency

May 1, 2007

American Telecommunications Certification Body, Inc.

6731 Whittier Avenue

Suite C110

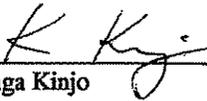
McLean, VA 22101

To Whom It May Concern:

Please be advised that **Sony Corporation** authorizes UL Japan, Inc. to act on our behalf, until otherwise notified, for applications submitted to American Telecommunications Certification Body, Inc. (ATCB).

We certify that we are not subject to denial of federal benefits, that includes FCC benefits, pursuant to Section 5301 of the Anti-Drug Abuse ACT of 1988, U.S.C.862. Further, no party, as defined in 47 CFR 1.2002 (b), to the application is subject to denial of federal benefits that includes FCC benefits.

Thank you for your attention to this matter.



Kazunaga Kinjo

Manager

Product Safety Section

Products Engineering Department

Audio Operation Division

Audio Business Group