

TOSHIBA CORPORATION
OME COMPLEX
DIGITAL MEDIA NETWORK COMPANY
2-9, SUEHIRO-CHO, OME, TOKYO 198-8710, JAPAN
PHONE: +81(428)34-1050
FACSIMILE: +81(428)30-7331

Declaration of Authorization

We

Name: Toshiba Corporation Digital Media Network Company
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 Haruna-machi
City: Gunma-Gun Gunma 370-3347
Country: Japan

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

Product description: HDD portable audio player
Type designation: 1089

on our behalf.



K. Takenaka, Group Manager
Quality Assurance Group
Technology & Quality Management Division
Toshiba Corporation

Date: August 8, 2006
Issued in: Ome, Tokyo