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UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
Washington, D.C. 20549

SE6 Mail
Mail Processing
Section

MAY 13 2008

Washington, DC
109

FORM F-X**Appointment of Agent for Service of Process and Undertaking**

A. Name of issuer or person filing ("Filer"): **Victor Company of Japan, Ltd.**

B. (1) This is:

☒ an original filing for the Filer

☐ an amended filing for the Filer

(2) Check the following box if you are filing the Form F-X in paper in accordance with Regulation S-T Rule 101(b)(8) ☒

C. Identify the filing in conjunction with which this Form is being filed:

Name of registrant: **Victor Company of Japan, Ltd.**

Form type: **Form CB**

File Number (if known): **Not available**

Filed by: **Victor Company of Japan, Ltd.**

Date Filed (if filed concurrently, so indicate): **Concurrently**

PROCESSED
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D. The Filer is incorporated or organized under the laws of Japan and has its principal place of business at **12, Moriya-cho 3-chome, Kanagawa-ku, Yokohama, Kanagawa 221-8528, Japan (Telephone: +81-45-450-1591)**

E. The Filer designates and appoints **JVC Americas Corp.** ("Agent") located at **1700 Valley Road Wayne, New Jersey 07470, U.S.A., Attention: Legal Department (Telephone: +1-973-317-5000)** as the agent of the Filer upon whom may be served any process, pleadings, subpoenas, or other papers in:

(a) any investigation or administrative proceeding conducted by the Commission; and

(b) any civil suit or action brought against the Filer or to which the Filer has been joined as defendant or respondent, in any appropriate court in any place subject to the jurisdiction of any state or of the United States or of any of its territories or possessions or of the District of Columbia, where the investigation, proceeding or cause of action arises out of or relates to or concerns any offering made or

purported to be made in connection with the securities registered or qualified by the Filer on Form CB on May 12, 2008 or any purchases or sales of any security in connection therewith. The Filer stipulates and agrees that any such civil suit or action or administrative proceeding may be commenced by the service of process upon, and that service of an administrative subpoena shall be effected by service upon such agent for service of process, and that the service as aforesaid shall be taken and held in all courts and administrative tribunals to be valid and binding as if personal service thereof had been made.

- F. The Filer stipulates and agrees to appoint a successor agent for service of process and file an amended Form F-X if the Filer discharges the Agent or the Agent is unwilling or unable to accept service on behalf of the Filer at any time until six years have elapsed following the effective date of the latest amendment to the Form CB in connection with which this Form F-X is being filed. The Filer further undertakes to advise the Commission promptly of any change to the Agent's name or address during the applicable period by amendment of this Form, referencing the file number of the relevant form in conjunction with which the amendment is being filed.
- G. The Filer undertakes to make available, in person or by telephone, representatives to respond to inquiries made by the Commission staff, and to furnish promptly, when requested to do so by the Commission staff, information relating to the Form CB in connection with which this Form F-X is being filed, the securities to which such Form CB relates, and the transactions in such securities.

The Filer certifies that it has duly caused this power of attorney, consent, stipulation and agreement to be signed on its behalf by the undersigned, thereunto duly authorized, in the City of Tokyo, country of Japan, this 12th day of May, 2008.

Victor Company of Japan, Ltd.

By: 

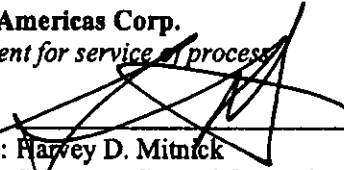
Name: Kunihiro Sato

Title: President and Representative Director

This statement has been signed by the following persons in the capacities and on the dates indicated.

JVC Americas Corp.

As agent for service of process

By: 

Name: Harvey D. Mitnick

Title: Secretary, General Counsel and Director

Date: May 12, 2008

END