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August 20, 2010

Timco Engineering, Inc.
849 NW State Road 45
P.O.Box 370
Newberry, m Florida 32669

LETTER OF AUTHORIZATION

To whom it may concern:

We, the undersigned, hereby authorize **LTA Co., Ltd.**, to act on our behalf in all manners relating to application for equipment authorization for **FCC ID: SXV-COWON-X7**. including signing of all documents relating to these matters.

Any and all acts carried out by **LTA Co., Ltd.**, on our behalf shall have the same affect as acts of our own. This authorization is valid until further written notice from **COWON SYSTEMS, Inc.**

LTA Co.,LTD. (Contact Person)
Contact name: LEE, Kyung-Taek
Position: Manager
Phone:(82)31-323-6008
E-mail: ktleee@ltalab.com

Sincerely,

Jongsoo Ham/ General Manager
COWON SYSTEMS, Inc.