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June 23, 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: YBIPAYPLUS** 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 **SmartPayTech INC.**

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

Sincerely,

Dong-Su Park  
Hardware team Manager