



SMS Audio, LLC.

2885 South Congress Ave., Suite D, Delray Beach, FL, United States
Tel. 561-278-2323
Fax 561-278-2326

July 10, 2013

Federal Communications Commission
Equipment Authorization Branch
7435 Oakland Mills Road
Columbia, MD 21046

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: Z6JSMSBTSP01GP** 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 **SMS Audio, LLC.**

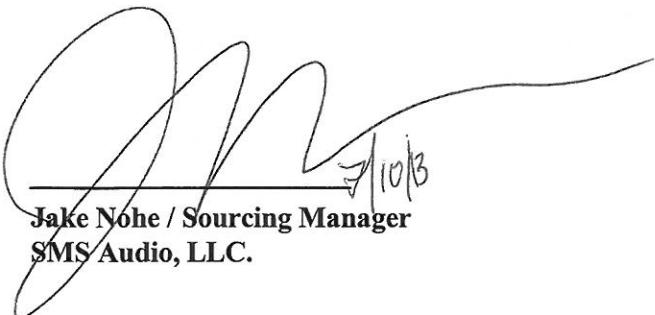
LTA Co.,LTD. (Contact Person)

Contact name: Jae-Ho, Lee

Position: Manager

Phone:(82)31-323-6008

E-mail: jhlee@ltalab.com



A handwritten signature in black ink, appearing to read 'JN'. Below the signature, the date '7/10/13' is handwritten vertically.

**Jake Nohe / Sourcing Manager
SMS Audio, LLC.**