Smartsound Corporation

(Dogok-dong, Daelim Acrovill), 3018, 13, Eonju-ro30-gil, Gangnam-gu, Seoul, Korea Tel. +82-2-575-2252 Fax +82-2-575-2201

November 11, 2014

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: 2ADIY-SM100. 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 **Smartsound Corporation**.

LTA Co.,LTD. (Contact Person) Contact name: Jae-Ho Lee Position: Manager Phone:(82)31-323-6008 E-mail: jhlee@ltalab.com

That

Chi Won, Song / Team Manager Smartsound Corporation