

Tel. +82-2-6900-0105 Fax +82-2-6900-0022

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: ktlee@ltalab.com

Sincerely,

Jongsoo Ham/ General Manager

COWON SYSTEMS, Inc.