



COWON SYSTEMS, Inc.
6th FL. COWON TOWER, 689-3, Yeoksam-Dong, Gangnam-Gu, Seoul, 135-080, Korea

Date: November 15, 2010

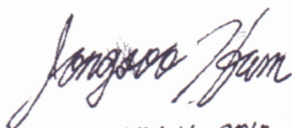
Compliance Certification Services
Certification Division
47173 Benicia Street
Fremont, CA 94538, USA

LETTER OF AUTHORIZATION

We, the undersigned, hereby authorize **Harvey Sung of Digital EMC Co., Ltd.** to act on our behalf in all manners relating to application for equipment authorization for **FCC ID: SXV-D3** including signing of all documents relating to these matters.

Any and all acts carried out by **Harvey Sung of Digital EMC 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.**

Sincerely,



NOV. 16. 2010

Jongsoo, Ham
General Manager