

J-Power Systems Corporation
4-10-1 Kawajiri-cho, Hitachi-shi, Ibaraki-ken, 319-1411, JAPAN
TEL No : +81-294-42-5919 / FAX No : +81-294-42-8456

Date January 29, 2014

Timco Engineering, Inc.
849 NW State Road 45
P.O.Box 370
Newberry, Florida 32669

LETTER OF AUTHORIZATION

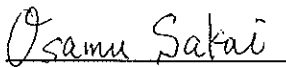
To whom it may concern:

We, the undersigned, hereby authorize **e-OHTAMA, LTD.** to act on our behalf in all manners relating to application for equipment authorization for **2ABSHJPTHERMO**: - including signing of all documents relating to these matters.

Any and all acts carried out by **e-OHTAMA, LTD.** on our behalf shall have the same affect as acts of our own. This authorization is valid until further written notice from **J-Power Systems Corporation**.

e-OHTAMA, LTD.
Contact name: Sakiko Sugiura
Phone:(81)44-819-8602
E-mail: s-sugiura@e-ohtama.jp

Sincerely,



Contact name: Osamu Sakai
Job title: Specialist