SmartPayTech
496 Woncheon-dong youngtongu Suwon,
kyung ki-do, Korea. 442-824
TEL No : + 82. 31. 211.5596~7
FAX No : + 82. 31.217. 8254

June 23, 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: YBIPAYPLUS** 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 **SmartPayTech INC.**

LTA Co.,LTD. (Contact Person)
Contact name: LEE, Kyung-Taek
Position: Manager
Phone:(82)31-323-6008
E-mail: ktlee@ltalab.com

Sincerely,

Dong-Su Park
Hardware team Manager