GM3 Co.,Ltd.

3-15-1804, Kanda-Neribeicyo, Chiyoda-Ku, Tokyo, 101-0022, JAPAN TEL No: +813-6206-9522 / FAX No: +813-6206-9523

Date: 2014/3/17

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 **2ABSUES301**: - 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 **GM3 Co.,Ltd..**

e-OHTAMA, LTD.

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

Sincerely,

Contact name: Satoshi Ono

Job title: chief