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To whom it may concern,

Re: Service Authorization Letter

It is hereby confirmed that Image Recording Solutions Ltd, with offices in Warszawa 01-934, ul. Arkuszowa 190, is a "Smart Authorized Service Organization" for Smart branded products in Poland.

SMART Technologies ULC ("SMART") is a manufacturer of Smart Board TM interactive whiteboards and related products (a complete listing of which can be found at www.smarttech.com).

Frederic Arneodo
EMEA Sales Director