

IGARASHI PLIER CO., LTD.

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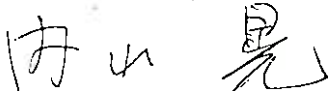
To whom it may concern

We hereby certify that following company is our agent for our "IPS" Branded Products in  
Hong Kong & China markets:

**Fustar Trading Company Ltd.**  
**Unit B, 5/F., 235 Wing Lok Street Trade Centre,**  
**235 Wing Lok Street, Sheung Wan,**  
**Hong Kong.**

Very truly yours,

Igarashi Plier Co., Ltd.



A. Uchiyama, President