

TOP KOGYO CO., LTD.

GENERAL HAND TOOL MANUFACTURE FOR PROFESSIONALS

PHONE: 81-256-33-1681

FAX: 81-256-34-7617

E-MAIL: international@toptools.co.jp

ADD.: 2190-5 TSUKANOME, SANJO-CITY

NIIGATA-PREF., 955-8678 JAPAN

MAIL ADD.: P.O.BOX 137 SANJO POST

OFFICE, NIIGATA, 955-8678 JAPAN

TO:

WHOM IT MAY CONCERN

FROM:

TOP KOGYO CO., LTD.

DATE: NOV. 30TH, 2011

We hereby certify that following company is our agent for our "TOP" brand hand tools in Hong Kong and China markets:

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

Very truly yours,

TOP KOGYO CO., LTD.

MASĂTO ISHII

EXECUTIVE DIRECTOR