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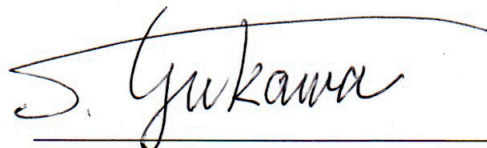
To whom it may concern:

CERTIFICATE

This is to certify that we have appointed KIWA BIURO HANDLOWE
SP. Z O.O. 43-300 Bielsko-Białe ul. Grażyńskiego 70, Poland as one of
our authorized distributors in Poland for the year of 2012 & 2013 with
regard to our complete range of "KIWALITE" Reflective Sheetings.

Yours very truly.

KIWA CHEMICAL INDUSTRY CO., LTD.



Shigeo Yukawa

Managing Director