



KOSHIN LTD.

12, Kami-Hachinotsubo, Kotari
Nagaokakyo city, Kyoto, Japan
Tel. 075 - 953 - 2499
Fax. 075 - 954 - 6119

March 8, 2010

Messrs : EES Gmbh
Daumstrasse 50
13599 Berlin Germany

Dear Sirs,

Certification

We, Koshin Ltd. "12 Kotari Kami-Hachinotsubo, Nagaokakyo-city, Kyoto 617-8511 Japan" certify that EES Gmbh "Daumstrasse 50, 13599 Berlin Germany" is appointed as general importer and distributor for Koshin brand products in German, Swiss and Austrian market effective 1st April 2010. The certification will be renewed every year if both of Koshin Ltd and EES Gmbh have no objection.

Sincerely yours

Tsutomu Kohara

President

Koshin Ltd.

12 Kami-Hachinotsubo, Nagaokakyo-city
Kyoto 617-8511 Japan