

March 21, 2009

SK Tech Co., Ltd.

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Announcement of Business Merger and Name Change

To whom it may concern

As our new letterhead indicates, we have recently changed the name of our business from K.SAKAI Co., Ltd. to **SK Tech Co., Ltd.**

We are pleased to announce that, as of March 21, 2009, we have entered into a definitive merger agreement with FUJITEC CO., LTD., a leading provider of development, design and manufacture of exhaust silencers.

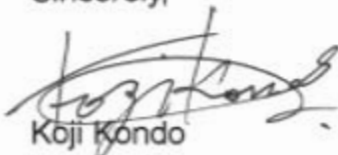
This partnership is expected to result in greater efficiencies and to significantly increase our range of services.

As with all important business decisions, we will work closely with our clients, partners and employees to make the integration process as smooth as possible.

There has been no change in management and we will be providing the same products and fine service on which we have built our reputation in the industry. We would appreciate it if you would bring this announcement to the attention of your accounts payable department and direct them accordingly.

Thank you for being one of our valued customers. We look forward to continuing to work with you as SK Tech.

Sincerely,



Koji Kondo

President

SK Tech Co., LTD.