

May, 23, 2011

Dear Sirs

We, Mitsubishi Pencil Co., Ltd., hereby certify that the items below are manufactured with Recycled material. The recycled plastic material ratio of the following products is as follows.

| | |
|-------------------------|----------------------------------|
| POSCA PC-5M | 41 % of the total plastic weight |
| POSCA PC8K | 47 % of the total plastic weight |
| Lacknock SN-100 | 69 % of the total plastic weight |
| Jetstream Sport SXN150S | 51 % of the total plastic weight |

Please Confirm

Sincerely yours,



Sakae Hayao

Manager

International Operations Dept

Mitsubishi Pencil Co., Ltd