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Correspondent Name and Address ARMSTRONG, WESTERMAN & HATTORI, LLP 1725 K Street, N.W., Suite 1000 Washington, D.C. 20006				
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(Signatures)

Joshuki Voyama (Signature)	Toshiaki AOYAMA (Type Name)	January 15, 2003 (Date)
(Signature)	(Type Name)	(Date)

NO LEGALIZATION REQUIRED

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