

January 15,2010

Nissei Corporation

Hirokazu Kamiseki
CEO

Subject: Establishment of NISSEI TRADING (SHANGHAI) CO.,Ltd

We would like to express our thanks for your loyal patronage.

Now, we had been performing market research in China since we established liaison office in Shanghai, and it is my pleasure in announcing the opening of our sales subsidiary in Shanghai, starting in December 2009.

This will enable us to provide better presentation of our products, increasing business and after-sales service to the needs of each local trading company and customer. In increasing the sales in the future Chinese market, we will and must press forward.

Truly Yours.

【Sales subsidiary's outline】

- Trade Name : NISSEI TRADING (SHANGHAI) CO.,Ltd
- Capital : 140,000US\$
- Business Purpose : Sales of gearmotor and gear
- Date of Establishment : July 22nd, 2009

【Contact】

- Address : UNIT 2209, JING AN CHINA TOWER
NO.1701 WEST BEIJING ROAD, SHANGHAI
200040
- Tel : +86 21-62884598 +86 21-62884599
- Fax : +86 21-62882879



(Full view of business complex that rents space to our sales subsidiary)