

# ANDERSON MŌRI & TOMOTSUNE

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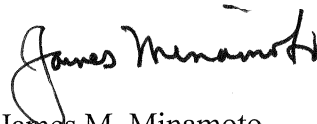
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Mr. Steve Baker  
President  
Micronesia Registration Advisors, Inc.  
P.O.Box 902  
Kolonias, Pohnpei, FM 96940  
Federated States of Micronesia

Dear Steve,

I am pleased that you have engaged our firm, Anderson Mori & Tomotsune, to be your legal counsel in Japan and advise on general corporate and tax matters. It is also our pleasure to have assisted in securing a Japanese work visa for you. AMT has a long and successful history of helping our clients succeed. Mr. Koji Fujita, who has been assigned as the supervising partner to help MRA, is well respected among the tax lawyers in Japan for his knowledge of Japanese tax law. He has assisted many of our clients in cross-border transactions. He has earned law degrees from two respected universities: Tokyo University in 1984 and University of Michigan in 1990.

Best Regards,



James M. Minamoto  
Senior Foreign Counsel