



Certificate of Distributorship

Mssrs Sandeep Enterprises, New Delhi
11-A&B, Big Jo's Tower, A-8, Netaji Subhash
Place, Pitampura, Delhi-110034 (INDIA)

We hereby certify that Mssrs. Sandeep Enterprises,
New Delhi is one of our authorised importers and
distributors of Alloy Tool Steels manufactured by us
in Republic of India on 25th May 2010.

Yours faithfully,

T. Kiriya

Tetsuo Kiriya
Senior Managing Director
Member of the Board, General Manager
of Tokyo Regional Office
Sanyo Special Steel Co., Ltd.