



SHAMS CORPORATION



No. 7-17, 2-chome, Midorigaoka, Kawanishi-city, HYOGO, JAPAN.

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2006/11/11

To whom it may concern:-

Dear Sirs,

We certify that the following company is our agent in Jordan on our products:-

Philadelphia for General Supplies Ltd.

P.O. Box 8058, 11121 Jordan

Tel: 00962-65862123

Fax:00962-65816005

Contact person: Mr. Haitham Kaysi

Thanking you,

Yours faithfully,

SHAMS CORPORATION


YOSHIAKI TAKEUCHI MANAGER