

Hagiri and Associates

For foreign client

October 1, 2010

Exchange rate: JPY 90=USD 1

We will charge based on Japanese yen .

The fees indicated in USD will change due to the exchange rate.

As for details, please refer to the above PDF file.

SAMPLE of CALCULATION for Designs

Filing basic application	Official Fee		Attorney's Fee		TOTAL	
	JPY	USD	JPY	USD	JPY	USD
(1)Official Fee (filing of application)	16,000	178	-	-	16,000	178
(2)Attorney's Fee (filing of application)	-	-	95,000	1,056	95,000	1,056
(3)Miscellaneous expense	-	-	2,000	22	2,000	22
total	16,000	178	97,000	1,078	113,000	1,256

Filing application (claiming priority)	Official Fee		Attorney's Fee		TOTAL	
	JPY	USD	JPY	USD	JPY	USD
(1)Official Fee (filing of application)	16,000	178	-	-	16,000	178
(2)Attorney's Fee (filing of application)	-	-	95,000	1,056	95,000	1,056
(3)Official Fee (claming priority)	-	-	-	-	-	-
(4)Attorney's Fee (claming priority)	-	-	14,000	156	14,000	156
(5)Miscellaneous expense	-	-	2,000	22	2,000	22
total	16,000	178	111,000	1,233	127,000	1,411

Filing application (modify drawings)	Official Fee		Attorney's Fee		TOTAL	
	JPY	USD	JPY	USD	JPY	USD
(1)Official Fee (filing of application)	16,000	178	-	-	16,000	178
(2)Attorney's Fee (filing of application)	-	-	95,000	1,056	95,000	1,056
(3)Attorney's Fee (modify drawings - 2 hours)	-	-	10,000	111	10,000	111
(4)Miscellaneous expense	-	-	2,000	22	2,000	22
total	16,000	178	107,000	1,189	123,000	1,367

FOR DESIGNS

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Registration (1st)	Official Fee		Attorney's Fee		TOTAL	
	JPY	USD	JPY	USD	JPY	USD
1 year	8,500	94	22,000	244	30,500	339

Registration / Annuity (1st - 3rd)	Official Fee		Attorney's Fee		TOTAL	
	JPY	USD	JPY	USD	JPY	USD
1 - 3 years	25,500	283	32,000	356	57,500	639

Annuity (2nd - 3rd)	Official Fee		Attorney's Fee		TOTAL	
	JPY	USD	JPY	USD	JPY	USD
2 year	8,500	94	10,000	111	18,500	206
2 - 3 years	17,000	189	15,000	167	32,000	356

Annuity (4th - 10th)	Official Fee		Attorney's Fee		TOTAL	
	JPY	USD	JPY	USD	JPY	USD
4 year	16,900	188	10,000	111	26,900	299
4 - 6 years	50,700	563	20,000	222	70,700	786
4 - 10 years	118,300	1,314	40,000	444	158,300	1,759

Annuity (11th - 20th)	Official Fee		Attorney's Fee		TOTAL	
	JPY	USD	JPY	USD	JPY	USD
11 year	33,800	376	10,000	111	43,800	487
11 - 13 years	101,400	1,127	20,000	222	121,400	1,349
11 - 20 years	338,000	3,756	55,000	611	393,000	4,367

FOR DESIGNS