

Hagiri and Associates

For foreign client

October 1, 2009

Exchange rate: JPY 95=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	168	-	-	16,000	168
(2)Attorney's Fee (filing of application)	-	-	95,000	1,000	95,000	1,000
(3)Miscellaneous expense	-	-	2,000	21	2,000	21
total	16,000	168	97,000	1,021	113,000	1,189

Filing application (claiming priority)	Official Fee		Attorney's Fee		TOTAL	
	JPY	USD	JPY	USD	JPY	USD
(1)Official Fee (filing of application)	16,000	168	-	-	16,000	168
(2)Attorney's Fee (filing of application)	-	-	95,000	1,000	95,000	1,000
(3)Official Fee (claiming priority)	1,100	12	-	-	1,100	12
(4)Attorney's Fee (claiming priority)	-	-	14,000	147	14,000	147
(5)Miscellaneous expense	-	-	2,000	21	2,000	21
total	17,100	180	111,000	1,168	128,100	1,348

Filing application (modify drawings)	Official Fee		Attorney's Fee		TOTAL	
	JPY	USD	JPY	USD	JPY	USD
(1)Official Fee (filing of application)	16,000	168	-	-	16,000	168
(2)Attorney's Fee (filing of application)	-	-	95,000	1,000	95,000	1,000
(3)Attorney's Fee (modify drawings - 2 hours)	-	-	10,000	105	10,000	105
(4)Miscellaneous expense	-	-	2,000	21	2,000	21
total	16,000	168	107,000	1,126	123,000	1,295

FOR DESIGNS

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Registration (1st)	Official Fee		Attorney's Fee		TOTAL	
	JPY	USD	JPY	USD	JPY	USD
1 year	8,500	89	22,000	232	30,500	321

Registration / Annuity (1st - 3rd)	Official Fee		Attorney's Fee		TOTAL	
	JPY	USD	JPY	USD	JPY	USD
1 - 3 years	8,500	89	32,000	337	40,500	426

Annuity (2nd - 3rd)	Official Fee		Attorney's Fee		TOTAL	
	JPY	USD	JPY	USD	JPY	USD
2 year	8,500	89	10,000	105	18,500	195
2 - 3 years	17,000	179	15,000	158	32,000	337

Annuity (4th - 10th)	Official Fee		Attorney's Fee		TOTAL	
	JPY	USD	JPY	USD	JPY	USD
4 year	16,900	178	10,000	105	26,900	283
4 - 6 years	50,700	534	20,000	211	70,700	744
4 - 10 years	118,300	1,245	40,000	421	158,300	1,666

Annuity (11th - 20th)	Official Fee		Attorney's Fee		TOTAL	
	JPY	USD	JPY	USD	JPY	USD
11 year	33,800	356	10,000	105	43,800	461
11 - 13 years	101,400	1,067	20,000	211	121,400	1,278
11 - 20 years	338,000	3,558	55,000	579	393,000	4,137

FOR DESIGNS