



FINE CO., LTD.

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March 30, 2011

Certificate of Radiation Free

Dear friends and customers.

We hereby certify that all of our products are absolutely free from any radiation contamination and safe for human consumption.

In this deeply moving tragedy of natural disaster in the Northeastern region of Japan and its consequences to health in the radioactive contamination concerns, we have taken firm steps to insure our customers of the integrity of our product.

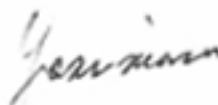

On all products produced after the disaster and until the foreseeable future we will continue to test all source materials, and finished product and packaging.

We include no raw materials from locations testing positive for radioactivity in the food chain. We request our suppliers of raw materials to add testing for radiation to the existing testing regimen on what we are supplied in and outside of Japan. Additionally we also monitor all the resource of the ingredients and finished products at FINE BIO SCIENCE LABORATORY located at Osaka University as well as our Quality Control Department.

We will keep you posted of our radiation free policy and testing as we move forward, and will assure you of the total safety of our line of products.

We realize you do not have the facilities for this testing and so we will undertake that responsibility.

Sincerely,

Yoshimasa Sasaki, C.E.O.
FINE CO., LTD.

