

November 2007

Company Name Change

Dear Customers

Thank you very much for continuous support for our company and we really appreciate your business given to us

Since we have announced our shareholder's change on March 20, 2007, it has become official that our company name is changed to DOWA METANIX CO.LTD as of December 1, 2007.

Taking this opportunity, we will have fresh spirit to develop our business on broader base having a strong synergy with DOWA group.

Related to this company name change, we may ask for your understanding to do some extra work on documentation, which should create little problem on your side.

We again appreciate your cooperation on this matter.

Notes

Former Company Name	YAMAHA METANIX CORPORATION
New Company Name	DOWA METANIX CO.LTD
Date of Change	December 1, 2007
Bank Account Number	No Change
	Bank Account Name is changed to DOWA METANIX CO.LTD
Others	Address & Telephone Number are same as before E-mail address & HP URL are to be changed

Thank you again for your business you are giving us and we ask for your understanding on this structure change.

Sincerely

Akifumi Inoue
President,
YAMAHA METANIX CORPORATION