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March 18, 2011

Dear friends around the world

As you already know the devastating earthquakes have hit northeastern Japan several times on March 11, 2011. As of today, a week after the earthquakes power and gas lines, water and communication systems have been slowly recovering in our area. However there are so many people who are threatened by damaged nuclear plants. On TV and internet we see very sad news which we can't hold our tears. In this difficult time such suffered people are trying to step forward and rescue teams from all around the world were sent to the area where danger still remains and saved many lives. I hope they will find missing people as many as possible. All the Japanese nations are in deep sorrow but meantime appreciate all the overseas friends for their hands extended to save us. We are keeping our fingers crossed for the suffered people who are still facing danger.

Regarding to our company and our subsidiary company we have received so many e-mails and faxes to encourage us. All our employees and I would like to express our sincere thanks for your warm and thoughtful concern extended to us. I would like to explain briefly our current situation about NIDAK Corporation and our subsidiary company, NIDAK Seimitsu, Inc. as follows:

#### NIDAK Corporation

Based on the information we have gathered up to now all of our employees and their family are safe but few employees lost their houses by tsunami. We found some damages in our foundry but they are all minor. Power lines are already recovered and water system is expected to be normal hopefully by end of this week. Regarding to nuclear power plant accidents our foundry is located far enough from them and living of local residents are currently normal. In such circumstance we have started to ship some of our castings which were ready to ship by the time of earthquakes. We will ask all the employees to come back to work next week and try hard with our best effort to catch up all the delays. We are expecting to come back to normal operation by the end of this month. We would appreciate if you would accept any of our trouble causing you and be patient for a while.

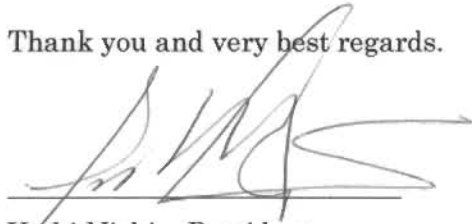
#### NIDAK Seimitsu, Inc.

NIDAK Seimitsu is located in one of the hardest hit area where thousands of residents were

swallowed by tsunami. As of today we confirmed one of our employees was lost by tsunami and some of them lost their homes. The foundry is located outside of evacuation area due to radiation, however, the employees who lives in the evacuation area have already left their homes. Fortunately we have found only several minor damages in our foundry and power lines are already recovered. Once water system is recovered we expect to restart our operation to catch up our work with remaining employees until the radiation problem calms down.

We have received many heartwarming e-mail and faxes from friendly customers and competitors. We have realized that friends always stay in so close and encourage us over the borders. We hope we can see you next time with a lot of smile.

Thank you and very best regards.

A handwritten signature in black ink, appearing to be 'Yoshi Nishi', written over a horizontal line.

Yoshi Nishi – President

NIDAK Corporation / NIDAK Seimitsu, Inc.