CERTIFICATION

To Whom It May Concern:

This is to certify that Hanako Yamada, Professor of the Faculty of Economics, Nippon University, has authorized leave of absence from April 1, 2006 to March 30, 2007 to do research at the Center for Japanese Studies at University of California, Berkeley on the Japanese Ministry of Education, Culture, Sports, Science and Technology (MEXT) Grant. The amount of the grant is 2,000,000 yen (about US\$ 17,000). Nippon University will continue to pay her regular monthly salary, which is about 500,000 yen (about US\$ 4,300), during her stay in the United States. She can support herself for the period of her research in Berkeley without any financial assistance.

Taro Yamada

Dean of the Faculty of Economics Nippon University