**GENERAL POWER OF ATTORNEY**

We,

, do hereby appoints San-A Patent Attorneys (Identification No. 110003292), incorporated patent firm of Tokyo, Japan, to be our attorneys, with full power of substitution and revocation in respect of

to the Japanese Patent Office, and empowers said attorneys to exercise all other powers pursuant to the provisions of Article 8 of the Patent Law, Article 2 quinquies of the Utility Model Law, Article 68 of the Design Law and Article 77 of the Trademark Law of Japan as well as to perform all necessary acts under the above Laws and the rules based on these Laws before and after completion of patenting or registration.

Dated this (day) day of (Month) , (Year)

By: