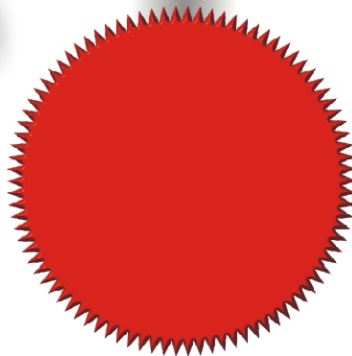


ENTITLEMENT SETTLEMENT AGREEMENT

Waltson Mitsuo (hereinafter "**Waltson**") and **Reiko Mitsuo**. (hereinafter "**Reiko**") agree as follows:

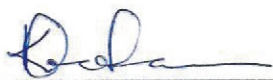
- 1) **Waltson Mitsuo** owes **Reiko Mitsuo** the sum of **\$496,500.00** ("the Debt"):
- 2) **Waltson Mitsuo** has paid the sum of **\$183,500.00** USD to **Reiko Mitsuo** from a total debt **\$496,500.00** on this day April 11, 2011, on account of the debt.
- 3) **Waltson Mitsuo** is to pay the remaining balance of **\$313,000.00** in two monthly installments of **\$156,500.00** and **\$156,500.00** to **Reiko Mitsuo** on or before June, 2011 and August, 2011 as stated below.
The sum of **\$156,500.00** shall be paid on or before June, 2011
The sum of **\$156,500.00** shall be paid on or before August, 2011
- 4) The unpaid principal balance will accrue 10% simple interest until the Debt is paid in full and interest accrued will be added to each such payment .
- 5) All such payments will be made by either :
 - a. Certified or cashier's check payable to **Reiko Mitsuo** or any individual/person/attorney as required by **Reiko Mitsuo**
- 6) If any such payment is not made on time, **Reiko Mitsuo** shall be entitled to declare to **Waltson Mitsuo** that the entire Entitlement is due and payable and to immediately enter judgement against **Waltson Mitsuo** for the unpaid amount of the Entitlement plus accrued interest in any court having jurisdiction.





Waltson Mitsuo

Date: April - 11th - 2011



Takagi Yumiko Esq.



Reiko Mitsuo

Date: April / 15th / 2011



Ohnuki Kensuke Esq.