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Charles L. Fryxell, Air Pollution Control Officer

March 7, 2006

Kunihisa Tomita, President
ANEST IWATA USA, Inc.
9920 Windisch Road
West Chester, OH 45069-3804

Re: ANEST IWATA W400-LV Spray Gun

Dear Mr. Tomita:

The Antelope Valley Air Quality Management District (District) has reviewed your letter dated February 27, 2006, requesting approval of the ANEST IWATA W400-LV Spray Gun as equivalent to High Volume – Low Pressure (HVLP). The District hereby approves the use of the ANEST IWATA W400-LV Spray Gun as equivalent to HVLP under the same conditions as those specified by the South Coast Air Quality Management District in their February 17, 2006 letter (for automotive coatings only, operating pressure not greater than 20 PSIG, must be equipped with air flow control valve and pressure gauge).

If you have any questions regarding this letter, please contact me at (760) 245-1661, extension 6726.

Sincerely,

A handwritten signature in black ink, appearing to read "Alan J. De Salvia". The signature is fluid and cursive, with a long horizontal stroke extending to the right.

Alan J. De Salvia
Supervising Air Quality Engineer

cc: Bret Banks

AJD W400LV Gun AV.doc