

EXHIBIT C

Business Trip Guidelines

1. Business Trip

(Travel Expenses)

(1) Should CONTRACTOR take a business trip at JETRO's request, JETRO shall, to the extent permitted by its regulations, pay the travel expenses required for the trip: airfare (payment in kind), transportation expenses, daily allowance, and lodging expenses based on JETRO's regulations. This Travel expense is to be agreed before Business Trip occurs.

(Determining of Travel Expenses)

(2) Within two weeks after CONTRACTOR returns from a business trip, CONTRACTOR shall submit an expense report to JETRO.

(2-2) Based on the expense report mentioned in the previous paragraph, JETRO shall determine the amount of the travel expenses (exclusive of the amount paid in kind for airfare, etc.) mentioned above in (1).

(2-3) When CONTRACTOR takes a business trip, the use of detour routes will not be allowed.

(Payment of Travel Expenses)

(3) JETRO shall pay the travel expenses (exclusive of the amount paid in kind for airfare, etc.) determined in (2-2) by wiring them to a bank account designated by CONTRACTOR, or by check.

(Class)

(4) CONTRACTOR's rank when taking business trips shall be JETRO's "Class 2."

(Submittal of Reports)

(5) Following a business trip, CONTRACTOR must submit to JETRO, by the day stipulated in the Specifications, a report related to the services performed during the business trip.

(Returning, etc., of Expenses)

(6) Should CONTRACTOR, due to their own circumstances, cancel a business trip, they shall return the travel expenses already received and bear all the cancellation fees and other expenses that occur. Moreover, CONTRACTOR may not request reimbursement of any expenses that has not yet been incurred.

If CONTRACTOR, due to their own circumstances, changes a business trip and a change charge or other expenses occur, CONTRACTOR shall defray them.

2. Local area transportation

When visiting with target companies, JETRO will pay IRS issued standard mileage rates based on the actual mileage with documenting evidence and parking fee, receipts, according to JETRO's regulations. Prior to visiting, the company must be identified with JETRO's consent. When visiting JETRO office, JETRO will prepare and pay for a parking space.