

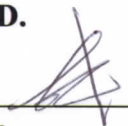
**Memorandum of Understanding on**  
**Extension of NON-DISCLOSURE AGREEMENT**

With respect to the NON-DISCLOSURE AGREEMENT (hereinafter "Original Agreement") made and entered into as of April 6, 2011 between WONIK IPS CO., LTD.(old name was ATTO CO.,LTD.) (hereinafter "WONIK IPS") and Canon Marketing Japan Inc. (hereinafter "Canon"), WONIK IPS and Canon hereby agree as follows:


1. The period of the Agreement as provided in Section 11 thereof shall be extended to April 5, 2013.
2. Except as expressly provided in this Memorandum, any terms and conditions in the Agreement shall remain in full force and effect without change.
3. WONIK IPS represents and warrants that WONIK IPS was transferred and assigned the status of the Original Agreement of ATTO CO.,LTD.  
For the avoidance of doubt, all rights and obligations in and created by the Original Agreement of ATTO CO.,LTD shall vest in WONIK IPS.

IN WITNESS WHEREOF, each party has caused this Memorandum to be executed as of the date below.

**WONIK IPS CO., LTD.**

By:   
Name: Nohyun Huh  
Title: Senior Vice President  
Date: Oct. 5. 2012

**Canon Marketing Japan Inc.**

By:   
Name: Kunio Kurihara  
Title: Vice President  
Date: 10-Oct-2012