

EXHIBIT 14

Ju-Yup (Jerry) Lee, J.D.

23038 Arlington Ave #15
Torrance, CA 90501

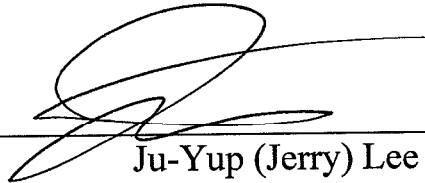
619-246-4855
UFJerryLee@gmail.com

December 13th, 2011

Certificate of Translation

I hereby certify that the Korean to English translation of the
SAMNDCA00166606 - SAMNDCA00166622
is an accurate and complete rendering of the contents of the source document to the best of
my knowledge. I further certify that I translated said document and that I am a professional
competent in both languages with more than eight (8) years of professional experience and
several years of apprenticeship in Korean to English translation.

By: _____



Ju-Yup (Jerry) Lee