

## COMSN, Inc.

“Number of Served Customers”, “Net Increase in Customers” and “Revenue per Customer”

COMSN, Inc. (Headquarters: Minato-ku, Tokyo; Representative Director and President: Kouichi Higuchi), the provider of 24-hour nursing services, announces the “number of served customers”, “net increase in customers” and “revenue per customer” through Nov. 2005 as follows.

Starting January 2005, the revenues will be recognized upon the actual provision of services, as opposed to the previous standard under which the revenues were recognized upon the filing of receipt of insurance payments.

		January	February	March	April	May	June	July	August	September	October	November	December
Number of served customers (person)	2004	41,073	41,527	43,575	45,232	46,457	48,341	49,629	50,420	51,761	53,292	53,965	55,941
	2005	56,460	56,137	58,210	59,476	61,563	62,286	62,849	63,776	64,445	65,394	65,898	
Net increase in customers (person)	2004	+101	+454	+2,048	+1,657	+1,225	+1,884	+1,288	+791	+1,341	+1,531	+673	+1,976
	2005	+519	-323	+2,073	+1,266	+2,087	+723	+563	+927	+669	+949	+504	
Revenue per customer (yen)	2004	61,702	60,744	65,142	63,153	63,803	64,080	64,264	63,185	62,542	63,445	62,938	63,073
	2005	59,779	57,267	61,571	59,188	58,022	59,833	60,828	60,586	59,541	60,169	59,011	

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