



July 31, 2007

To whom it may concern,

Company: The Goodwill Group, Inc.
Representative: Masahiro Origuchi
Representative Director, Chairman and CEO
(Code No. 4723 TSE 1st Section)
Contact: Akira Kanezaki
Managing Director and CFO
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Conveyance of COMSN, Inc. and Other Nursing Care and Allied Services within the Group

Details

This is to inform you that the Board of Directors, meeting on July 31, 2007, resolved to delegate to Executive Officer Koichi Higuchi full authority with respect to the conveyance of the operations of subsidiaries COMSN, Inc., Nihon Silver Service Corporation, Crystal Care Center, Inc., Masseur Agency Center Co., Ltd., Crystal Care Institution Center, Inc. and COMSN Kanto, Inc. Mr. Higuchi will be responsible for selecting and negotiating with purchasers of these operations and all other specifics with respect to their conveyance. He will report to the Board of Directors on progress.

End of document

We will provide disclosure of the details of the conveyance of operations as they are decided. The impact of the conveyance of operations on results has not yet been determined. We will inform you as soon as it is known.

(Reference)

List of All Goodwill Group Companies and Affiliates Providing Nursing Care Services

COMSN, Inc.

Name	COMSN, Inc.
Description of business	Home nursing care services and institutional nursing care services
Established	1988
Address	6-10-1 Roppongi, Minato-ku, Tokyo
Representative	Koichi Higuchi
Capital	14,148.35 million yen
Issued and outstanding shares	3,773,500 shares
Settlement	June
Shareholders	The Goodwill Group, Inc. (100%)
Total assets	47,203 million yen
Net assets	6,278 million yen

	FYE June 2005	FYE June 2006	FYE June 2007 Interim Results (Reference)
Revenues	50,911 million yen	63,858 million yen	35,001 million yen
Gross profits	14,940 million yen	19,205 million yen	9,536 million yen
Operating profits	1,716 million yen	2,718 million yen	-797 million yen
Recurring profits	1,560 million yen	2,634 million yen	-769 million yen
Net income	1,158 million yen	1,625 million yen	-2,694 million yen
Total assets	23,384 million yen	47,203 million yen	49,968 million yen
Net assets	4,653 million yen	6,278 million yen	3,428 million yen

NSS Corporation.

Name	NSS Corporation
Description of business	Institutional nursing care services
Established	June 22, 1964
Address	5-25-10 Himonya, Meguro-ku, Tokyo
Representative	Shin Saito
Capital	80 million yen
Issued and outstanding shares	160,000 shares
Settlement	May (changed to June beginning FY 2007)
Shareholders	Premier Medical Care, Inc. 93.75%; Personal shareholders 6.25%
Total assets	9,655 million yen
Net assets	-1,982 million yen

	May 2004	May 2005	May 2006
Revenues	6,781 million yen	9,328 million yen	11,103 million yen
Gross profits	6,047 million yen	8,221 million yen	9,634 million yen
Operating profits	362 million yen	492 million yen	-861 million yen
Recurring profits	246 million yen	337 million yen	-1,122 million yen
Net income	50 million yen	152 million yen	-2,326 million yen

Total assets	7,465 million yen	8,958 million yen	9,655 million yen
Net assets	191 million yen	343 million yen	-1,982 million yen

Crystal Care Center, Inc.

Name	Crystal Care Center, Inc.
Description of business	Home nursing care services
Established	June 15, 1998
Address	5-20-7 Yayoi-cho, Nakano-ku, Tokyo
Representative	Kaoru Mori
Capital	10 million yen
Issued and outstanding shares	200 shares
Settlement	March
Shareholders	Goodwill Premier, Inc. (100%)
Total assets	2,219 million yen
Net assets	-1.09 billion yen

	March 2006
Revenues	7,877 million yen
Gross profits	1,988 million yen
Operating profits	-191 million yen
Recurring profits	-243 million yen
Net income	-174 million yen
Total assets	2,219 million yen
Net assets	-1.09 billion yen

Masseur Agency Center Co., Ltd.

Name	Masseur Agency Center Co., Ltd.
Description of business	Outsourcing of healthcare invoicing services, home therapeutic massage services
Established	April 9, 2004
Address	6-10-1 Roppongi, Minato-ku, Tokyo
Representative	Akihiro Matsunaga
Capital	450 million yen
Issued and outstanding shares	12,000 shares
Settlement	June
Shareholders	COMSN, Inc. 100%
Total assets	686 million yen
Net assets	436 million yen

	June 2004	June 2005	June 2006
Revenues	1 million yen	77 million yen	321 million yen
Gross profits	1 million yen	53 million yen	219 million yen
Operating profits	-37 million yen	-94 million yen	-37 million yen
Recurring profits	-37 million yen	-94 million yen	-32 million yen

Net income	-37 million yen	-95 million yen	-33 million yen
Total assets	270 million yen	210 million yen	522 million yen
Net assets	262 million yen	167 million yen	433 million yen

Crystal Care Institution Center, Inc.

Name	Crystal Care Institution Center, Inc.
Description of business	Institutional nursing care services
Established	January 28, 2000
Address	1435-13 Ajiroguchi, Matsubara-cho, Hikone-shi, Shiga
Representative	Kaoru Mori
Capital	10 million yen
Issued and outstanding shares	200 shares
Settlement	March
Shareholders	Goodwill Premier, Inc. (100%)
Total assets	37 million yen
Net assets	-42 million yen

	March 2006
Revenues	151 million yen
Gross profits	44 million yen
Operating profits	6 million yen
Recurring profits	6 million yen
Net income	4 million yen
Total assets	37 million yen
Net assets	-42 million yen

COMSN Kanto, Inc.

Name	COMSN Kanto, Inc.
Description of business	Outpatient nursing care services
Established	August 11, 2006
Address	5-25-10 Himonya, Meguro-ku, Tokyo
Representative	Yasufumi Irie
Capital	10 million yen
Issued and outstanding shares	1,508 shares
Settlement	June
Shareholders	COMSN, Inc. 100%
Total assets	134 million yen
Net assets	-5 million yen

	June 2006
Revenues	No figures available because this is the 1 st year business
Gross profits	
Operating profits	
Recurring profits	

Net income	
Total assets	
Net assets	