



August 27, 2007

To whom it may concern,

Name of Company	The Goodwill Group Inc.	
Representative	Chairman & CEO (Code No. 4723 1 st sec. of TSE)	Origuchi
Contact	Exec. Officer, GM of Public Relations & Investor Relations Dept. (TEL. 03-3405-9262)	Osako

Notice on the start of the deliberation regarding the business succession of
institutional nursing care business “Residential Service” of COMSN Inc.
with the successor

Goodwill received a report from COMSN Third-party panel (hereinafter referred to as Third-party panel) regarding the business transfer of our subsidiary COMSN Inc. (hereinafter referred to as COMSN), and made the following decision at the board meeting held on August 27, 2007.

COMSN received a report today from the Third-party panel that Nichii Gakkan Company was selected as the appropriate company to succeed the businesses classified as “Residential Service (assisted pay retirement housing 【COMSN Home】【COMSN no Kirameki】 , Group Home 【COMSN no Hohoemi】)” in the business transfer plan. As a result of a careful consideration and examination in COMSN, we decided to respect the opinion of the Third-party panel to the maximum extent, and to start the discussion on business transfer of “Residential Service” with Nichii Gakkan Company.

We will disclose the details of this matter as soon as they are decided, and the impact on the company results as soon as they become clear.