



September 13, 2007

To whom it may concern,

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Assignment of “Home-Care Nursing Services” of COMSN, Inc.

This is to inform you that the Board of Directors of subsidiary COMSN, Inc. (“COMSN” hereinafter), meeting on September 13, 2007, resolved to assign the home-care nursing services of COMSN in Shiga Prefecture to Shimin Fukushi Shiga, NPO (“Shimin Fukushi Shiga” hereinafter). The details will be found below.

Details

1. Reason for assignment

As previously disclosed, COMSN is in the process of assigning its nursing care services under a business transition plan published on July 31, 2007. Based on the opinion of the Third-Party Committee, it has selected candidate purchasers in all 47 prefectures for the home nursing care services and has entered into negotiations with candidates. The opinion of the Third-Party Committee is that Shimin Fukushi Shiga is an appropriate purchaser for operations in Shiga Prefecture and, respectful of this opinion, the company entered into consultations with Shimin Fukushi Shiga which resulted in a decision to assign home-care nursing services in Shiga Prefecture to it. This will result in the succession of home-care nursing services in Shiga Prefecture in a manner that respects the wishes of COMSN users, provides for certain continuation of services and also respects the wishes of COMSN employees in these operations and provides for the smooth continuity of their employment.

2. Operations to be assigned

- (1) Scope of operations: (services, including preventative nursing care services, in Shiga Prefecture; “Services” hereinafter)
 - Home nursing care support services, visiting nursing care services (including transportation services), visiting bathing nursing care services, leasing of welfare equipment (including sales), support for the independent living of the disabled
- (2) Assigned assets and liabilities (details to be determined in consultation with purchaser)
 - All COMSN assets for the Services

- All customer, supplier and other transactional information held by COMSN in conjunction with the Services
- Transactional relationships between COMSN and suppliers etc. for the Services, expertise for the Services and all other intangible asset values accumulated by COMSN in the operation of the Services

We are currently tabulating the value of assets and liabilities for the Services and will announce them when they are finalized.

(3) Outline of Services

1) Business results

Home nursing care services in Shiga Prefecture

Prefecture	FYE June 2007 Home nursing care services	
	Revenues	Operating profits
Shiga	287 million yen	39 million yen

* The results figures noted above are based on branch offices excluding head office and branch company expenses.

(4) Assignment price and method of payment

Assignment price: Total of 10 million yen

In the determination of the amount to be paid in cash in conjunction with the assignment, Shimin Fukushi Shiga calculated prices based on the net assets of home-care services in Shiga Prefecture and an analysis of similar companies.

Upon receiving Shimin Fukushi Shiga's offer, COMSN reviewed the rationality of the price based upon the results of the home-care services for the fiscal year ending June 2007.

The determination of the cash transfer in conjunction with the assignment was finalized after repeated negotiations and consultations between the two companies.

Method of payment: Payment to be made in cash (assignment scheduled to take effect on November 1, 2007)

3. Schedule

Board of Directors approval of assignment agreement etc. (COMSN)	September 13, 2007
Assignment agreement entered into	September 13, 2007
General Meeting of Shareholders to approve assignment agreement etc. (COMSN)	October 22, 2007 (tentative)
Assignment takes effect	November 1, 2007 (tentative)

4. Profile of assignee

Name	Shimin Fukushi Shiga, NPO
Description of business	Home nursing care services Child care services
Established	April 1, 1999
Head office	1901 Koshinohara, Yasu, Shiga

Name of representative	Takuji Hosoya
Assets	82 million yen
Employees	129
Relationship with the company	Capital relationship Not applicable
	Personnel relationship Not applicable
	Transactional relationship Not applicable

5. Outline of accounting treatment for consolidated companies

This assignment of operations is expected to be treated in accordance with “Accounting Standards for Corporate Splits etc.” (Corporate Accounting Standards No. 7) and “Application Guidelines for Accounting Standards for Corporate Mergers and Accounting Standards for Corporate Splits” (Accounting Standard Application Guideline No. 10). Below is a Summary of the Accounting Treatment Planned.

Assets and liabilities to be transferred in conjunction with the Services will be transferred to Shimin Fukushi Shiga at book values deemed appropriate as at October 31, 2007 in exchange for which will be received a countervalue of 10 million yen.

6. Forecast

Any variance between the assignment price and assigned assets and liabilities as at October 31, 2007 will be posted as an extraordinary profit/loss.

We will announce the impact on consolidated results as soon as it is determined.

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