



September 18, 2007

To whom it may concern,

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Assignment of COMSN Home-Care Nursing Services in Kumamoto Prefecture

Yesterday there were reports in the mass media regarding succession to the home-care nursing services of subsidiary COMSN, Inc. (“COMSN” hereinafter) in Kumamoto Prefecture. Below are the facts.

On September 4, 2007, the Third-Party Committee selected Yushin Kikaku, Ltd. (“Yushin Kikaku” hereinafter) to succeed to COMSN’s home-care nursing services in Kumamoto Prefecture and negotiations were entered into on September 5, 2007. However, on September 14, 2007 Yushin Kikaku expressed its intent to withdraw from negotiations and indicated that it would be sending a formal letter of withdrawal.

We have not, as of this writing, received that letter from Yushin Kikaku. Once we have confirmed the formal letter of withdrawal, we will ask the Third-Party Committee to select another successor candidate in consultation with Kumamoto Prefecture.

We will enter into negotiations with the new successor candidate as soon as the Third-Party Committee has selected it, and will continue to endeavor to secure a successor for services.

Details will be disclosed as they are determined.

(Reference)

Prefecture	FYE June 2007 Home nursing care services	
	Revenues	Operating profits
Kumamoto	822 million yen	134 million yen

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