



September 19, 2007

To whom it may concern,

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5th Meeting of the Third-Party Committee to Determine the Purchaser of the operations of COMSN, Inc.

This is to inform you of the matters reported to and deliberated by the Third-Party Committee in its meeting today regarding the conveyance of the home-care services of subsidiary COMSN, Inc. (“COMSN” hereinafter).

Details

The Third-Party Committee has furnished a new report on successor candidates to the home-care services of COMSN. Details are provided below.

“Report of the COMSN Third-Party Committee”

The COMSN, Inc. Third-Party Committee reports as follows.

Details

In a report dated September 4, 2007, the Committee selected Kyoei, Ltd. as the successor company for services in Mie Prefecture and Yushin Kikaku, Ltd. as the successor company for services in Kumamoto Prefecture. In Mie Prefecture, contractual negotiations with Kyoei, Ltd. concluded unsuccessfully; in Kumamoto Prefecture, Yushin Kikaku, Ltd. withdrew its candidacy. We have therefore selected the following company as a new successor candidate for operations in the two prefectures.

The terms and conditions on the successor company are the same as noted in the annex to the report referenced above.

Details

Saint-Care Holding Corp.

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Conditions on Successor Companies [Home-Care Services]

(Common for all successor companies)

1. Protection of the rights of users
 - (1) The successor company shall continue to manage all services to which it succeeds with maximum respect for users and users' independence and full cognizance of the public nature of nursing care services and its own responsibilities to society as a nursing care services provider.
 - (2) The successor company shall respect the desires and individuality of users and endeavor to provide user-oriented services at all times
 - (3) The successor company shall continue to provide all services to which it succeeds in a certain and smooth manner with absolutely no disadvantageous contractual conditions imposed upon users; in particular, it shall continue to provide 24-hour visiting nursing care services, services to rural areas, remote areas and remote islands, and services under the Law to Support Independent Living of the Disabled.
 - (4) The successor company shall not convey or commission etc. these services to which it succeeds without reasonable grounds. this shall not apply when prior written approval is obtained from the third-party body set forth in Item 3:(7) below.

2. Measures to preserve the employment of employees
 - (1) The successor company shall continue the employment of all employees in the services to which it succeeds in a certain and smooth manner that in no way disadvantages employees.
 - (2) The successor company shall not impede the activities of the Nippon Careservice Craft Union, to which belong employees in the services to which it succeeds.
 - (3) The successor company shall furnish safe, work-conducive environments to employees by, among other measures, introducing a variety of employment and working forms, creating fair personnel and wage systems and maintaining appropriate workplace environments.

3. Legal compliance
 - (1) The successor company shall establish a legal compliance system.
 - (2) The successor company shall implement specific policies and programs for the establishment of said legal compliance system by, among other measures, formulating and preparing a corporate code of conduct and compliance manual, and holding regular briefings and educational and training sessions etc. for employees.
 - (3) The successor company shall perform regular interview surveys and on-site inspections of employee ethics, legal compliance and adherence to the code of conduct.
 - (4) The successor company shall introduce an internal whistleblowing systems or other similar system that is independent from the ordinary chain of command and shall take all measures to protect the confidentiality of and manage the information provided by whistleblowers.

- (5) The successor company shall not allow members of the boards of directors of companies operating the services to which it succeeds to concurrently serve on the boards of directors of other companies (including group companies).
- (6) In the event that matters for improvement are identified in audits by government authorities or are identified in voluntary inspections, the successor company shall investigate the causes thereof, shall voluntarily reinspect all workplaces and shall take measures to prevent recurrence based on its findings.
- (7) To fulfill good-faith obligations to COMSN users, COMSN shall, after conveyance of the services, establish a third-party body to replace the Third-Party Committee, which shall be charged with providing ongoing confirmation of the successor company's adherence to the terms of succession; the successor company shall furnish reports concerning the matters above (6) to the third-party body and, when requested by the third-party body, shall provide cooperation for investigations, and shall follow all warnings and advice issued by the third-party body.
- (8) In the event of violations of Item 1:(3), (4) or (7), the successor company shall immediately assign to a purchaser selected by the third-party body all services to which the successor company has succeeded from COMSN, Inc. under the same terms and conditions imposed upon the successor company at the time of succession.

4. Responsible successor

- (1) The successor company shall be fully cognizant of the public nature of nursing care services and its responsibilities to society as a provider of nursing care services, and shall build systems that maintain the faith of users and society at large.
- (2) New successor company shall implement programs to educate and train employees on user response, shall formulate a response manual and service manual, shall prepare and enhance its user support systems, shall establish systems for sincere, earnest response to user inquiries, and shall take other specific measures required to create the systems described above.

5. Scope of succession

- (1) The successor company shall succeed to the contractual position and all rights and obligations under building leasing agreements for the services to which it succeeds.
- (2) The successor company shall succeed to the contractual position and all rights and obligations under leasing agreements and operations outsourcing agreements etc. for the services to which it succeeds.

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