



September 19, 2007

To whom it may concern,

Company: The Goodwill Group, Inc.
Representative: Masahiro Origuchi
Representative Director, Chairman
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Commencement of Discussions with Candidate Purchasers of the Home-Care Services of COMSN, Inc.

This is to inform you that the Board of Directors, meeting on September 19, 2007, received a report from the COMSN Third-Party Committee (“Third-Party Committee” hereinafter) regarding the assignment of operations of subsidiary COMSN, Inc. (“COMSN” hereinafter), and reached the following decisions.

Details

COMSN received a report from the Third-Party Committee of the selection of Saint-Care Holding Corp. (“Saint-Care” hereinafter) as an appropriate successor in Mie Prefecture and Kumamoto Prefecture to the “home-care services” category as defined in the business transition plan. After considerable deliberation and study within the COMSN organization giving the utmost respect to the opinion of the Third-Party Committee, it was determined to enter into consultations with Saint-Care regarding assignment of the “home-care services” operations in Mie Prefecture and Kumamoto Prefecture.

The details regarding this matter will be disclosed as soon as they are finalized.

We will also inform you of the impact of the assignment of operations on results as soon as it is known.

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