



September 21, 2007

To whom it may concern,

Company: The Goodwill Group, Inc.
 Representative: Masahiro Origuchi
 Representative Director, Chairman and
 CEO
 (Code No. 4,723 TSE 1st Section)
 Contact: Kazuo Osako
 Executive Officer and General Manager,
 Public Relations & Investor Relations
 Department
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Assignment of Fixed Assets

This is to inform you that the Board of Directors, meeting on September 21, 2007, resolved to assign fixed assets owned by the company to ZECS Co., Ltd. ("ZECS" hereinafter).

Details

1. Reason for assignment

We are now in the process of assigning the nursing care services operated by subsidiary COMSN, Inc. ("COMSN" hereinafter) and other group companies under the business transition plan stipulated for COMSN. It was in this context that we decided to assign fixed assets related to facilities operated by COMSN to ZECS Co., Ltd. ("ZECS" hereinafter) in conjunction with the succession by ZECS to the "Barrington House" resident-paid, residential-style nursing home operations and "COMSN Garden" resident-paid nursing home operations from COMSN (for details on the succession of operations, see "Assignment of "Institutional (Residential) Nursing Care Services" of COMSN, Inc. by Means of Corporate Split Up" also released today).

2. Details of assignment

Description and location of assets	Book value (As at the end of June 2007)	Assignment price	Status
Address 1-22-23 Kami-Yoga, Setagaya-ku, Tokyo Land area 7,799.15 sqm Floorspace 17,387.91 sqm	Land 4,196,897 thousand yen Building 5,544,467 thousand yen	21,381,662 thousand yen *1	Resident-paid, residential-style nursing home "Barrington House Baji Koen"
Address 5-3-5 Shimo Renjaku, Mitaka, Tokyo Land area 11,000.21 sqm Floorspace 29,456.73 sqm	Land 6,425,842 thousand yen Building 8,829,017 thousand yen		Resident-paid, residential-style nursing home "Barrington House Kichijoji"
Address 2-11-10 Miyamae, Suginami-ku, Tokyo Land area 2,812.71 sqm Floorspace 3,975.99 sqm	Land 1,832,791 thousand yen Building 771,412 thousand yen	14,618,338 thousand yen *2	Resident-paid nursing home "COMSN Garden Suginami Miyamae"
Address 9-6 Nanpeidai, Shibuya-ku, Tokyo Land area 1,047.17 sqm Floorspace 2,058.56 sqm	Land 1,541,426 thousand yen Building 462,895 thousand yen		Resident-paid nursing home "COMSN Garden Nanpeidai"
Address 2-11-1 Tsurumaki, Setagaya-ku, Tokyo	Land 1,876,431 thousand yen		Resident-paid nursing home

Land area	2,558 sqm	Building	848,872 thousand yen		“COMSN Garden Sakura Shinmachi”
Floorspace	3,700.26 sqm				
Address	1-3-1 Yoga, Setagaya-ku, Tokyo	Land	3,705,939 thousand yen		Resident-paid nursing home
Land area	6,095.39 sqm	Building	1,383,330 thousand yen		
Floorspace	5,977.75 sqm				
Total			37,419,324 thousand yen	Minimum	36,000,000 thousand yen

* Prices indicated with *1 and *2 are minimum prices. The price will be finalized within 1 month of entering into the contract. (Prices include consumption tax.)

* Includes structures within the building(s).

3. Profile of assignee

Name	ZECS Co., Ltd.	
Head office	1-1-7 Uchisaiwai-Cho, Chiyoda-ku, Tokyo	
Representative	Hiroyuki Hirayama, President	
Capital	5,228 million yen	
Major shareholders	Hiro Asset KK	20.48%
	Hiroyuki Hirayama	4.67%
	Tatsuya Masuda	4.32%
	Miyoko Takayama	4.17%
	Japan Trustee Service Bank, Ltd. (trust account)	3.88%
	The Chase Manhattan Bank NA London SL Omnibus Account	3.09%
	SEB AG	2.98%
	Kazuhiko Kanai	2.46%
	The Master Trust Bank of Japan, Ltd. (trust account)	2.26%
	Kenzo Nakayama	2.24%
Primary businesses	Real estate consulting services	
	Senior housing and services	
	Hotels, sporting facilities, etc.	
Relationship with the company	Capital relationships, personal relationships, transactional relationships, affiliate status: None of the above apply.	

4. Assignment schedule

September 21, 2007	Board of Directors resolution
September 21, 2007	Real estate purchase and sale contract entered into
December 25, 2007	Property delivered

5. Forecast

The impact of this transaction on consolidated and non-consolidated results will be disclosed as soon as it is determined.

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