



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
(TEL: 03-3405-9262)

Completion of All Agreements for the Assignment of the “Home-Care” Nursing Services and “Residential” Institutionalized Nursing Care Services of COMSN, Inc.

This is to inform you that we have entered into all agreements required for the assignment of the nursing care operations of subsidiary COMSN Inc. (“COMSN” hereinafter), the final agreements being the agreements with ZECS Co., Ltd. and its subsidiaries ZECS Active Age Co., Ltd. and ZECS Community Co., Ltd. (for details, see “Assignment of Institutional (Residential) Nursing Care Services” of COMSN, Inc. by Means of Corporate Split Up” and “Assignment of Fixed Assets” also released today).

Details

1. List of COMSN business assignments

Description of business	Assignment price
COMSN Institutional Nursing Care Services “Residential-Care Services”	21,000 million yen Fixed asset assignment price 500 million yen *1
COMSN Home Nursing Care Services “Home-Care Services”	5,269 million yen
COMSN Resident-Paid Residential-Style Nursing Home “Barrington House” COMSN Resident-Paid Nursing Home “COMSN Garden”	Minimum fixed asset assignment price 36,000 million yen *2
Total	Minimum 62,769 million yen *2

Notes:

- 1 Land and building for “Outouen Yokohama Midori” operated by NSS Corporation (price includes consumption tax)
- 2 Prices include consumption tax.

2. Impact on results

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

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(Reference)

List of non-COMSN nursing care and allied services within the group

Company	Assignment price
NSS Corporation	300 million yen
COMSN Kanto, Inc.	40 million yen
Total	340 million yen