



May 9, 2008

To whom it may concern:

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### **Framework for "Management Guidelines under the New Management Organization"**

This is to inform you that the Board of Directors, meeting on May 9, 2008, resolved to adopt "Framework for Management Guidelines under the New Management Organization" as described below.

#### *Details*

The new management organization was announced in a press release dated March 13, 2008 and entitled "Notification of New Board and Change of Directors." It will manage the group under the following general guidelines.

- 1 Creation of a stable base of operations by faithfully carrying out financial restructuring based on the issue of Class A preferred shares scheduled for approval at the Extraordinary General Meeting of Shareholders to be held on May 23, 2008.
- 2 Enhancement of compliance and expansion of operations under an approach that demands rigorous compliance with all applicable laws and ordinances.
- 3 Concentrated, intensive investments of management resources in a process of "selection and concentration" of businesses that positions domestic technology and manufacturing areas and international human resources services areas as the group's core businesses.
- 4 Substantial shift from short-term contracts in favor of long-term contracts and from non-full-time employment in favor of full-time employment.

As a result of a comprehensive review of the profitability, growth potential and strategy of individual business units based on the general guidelines described above, the new management organization will seek to improve corporate value for the group as a whole by: (1) in domestic operations, engaging in more concentrated, intensive investments of management resources in specific forms of referral, focusing primarily on referrals in specific technology and manufacturing areas, and reducing the relative size of day-labor referrals and the restaurant business; (2) in international operations, pursuing a more aggressive expansion strategy that will increase the number of countries in which the company is active (currently only six countries, including Japan).

The company is now in the process of formulating the details of the "Management Guidelines under the New Management Organization" and they will be notified to you as soon as they are finalized.

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