

(Translation)

Date: \_\_\_\_\_, 2008

TO: Creditors

N O T I C E

Dear Sirs,

The Company decided at its Ordinary General Meeting of Shareholders dated \_\_\_\_\_, 2008 to, (1) reduce the capital amount by yen to \_\_\_\_\_ yen and appropriate the total amount of reduction to the capital deficit, and (2) reduce the amount of the capital surplus reserve by \_\_\_\_\_ yen to \_\_\_\_\_ yen and appropriate the total amount of reduction to the capital deficit. Any creditors who have objection to such decision must notify the Company by \_\_\_\_\_, 2008.

Please also note that public notice of the balance sheet shall be made on the Official Gazette dated \_\_\_\_\_, 2008.

The foregoing notice is made in accordance with the provisions of the Company Law.

Creditors who have no objection to the foregoing are not required to take any action.

If you should have any questions, please contact the following person:

Telephone number: 03-xxxx-xxxx

(Mr. \_\_\_\_\_, \_\_\_\_\_)

\_\_\_\_\_ K.K.

\_\_\_\_\_, Tokyo

Representative Director

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