

(Translation)

Certificate on Appropriation of Capital Amount

- (1) Price of the asset other than cash invested
_____ yen
- (2) Amount determined to be deducted from the amount of the capital and the capital reserve to be appropriated
0 yen
- (3) Ratio of shares issued
$$\frac{\text{Number of shares to be issued (___ shares)}}{\text{Number of shares to be issued (___ shares)} + \text{Number of own shares to be disposed (0)}} = 100\%$$
- (4) Sum of ((1)-(2)) multiplied by the ratio of issued shares ((3))
 $((1)-(2)) \times (3) = \text{_____ yen}$
- (5) Book value of own shares
0 yen
- (6) Maximum amount of increase in capital, etc. ((4)-(5))
_____ yen
- (7) The maximum amount of increase in capital, etc. to be appropriated to capital
_____ yen
- (8) The maximum amount of increase in capital, etc. to be appropriated to capital surplus reserve
_____ yen

I hereby certify that the amount of capital, _____ yen, was calculated in accordance with the provisions of Article 445 of the Company Law and Article 37 of the Company Calculation Regulations.

Date: _____, 2008

_____, Tokyo

K.K.
Representative Director: _____