

August 31, 2012

To whom it may concern,

MINAMI Co., Ltd.

Eiichi Obata, Trustee

Takashi Suzuki, Deputy Trustee

Submission of Rehabilitation Plan and Consummation of Assignment of Business

Dear Madam/sir:

The trustee of MINAMI Co., Ltd. ("MINAMI") hereby announces that the trustee submitted the proposed rehabilitation plan of MINAMI to Tokyo District Court on August 27, 2012 and the court has rendered an order to refer the proposed rehabilitation plan to a resolution today pursuant to Article 169-1 of Civil Rehabilitation Act.

The trustee also announces that the assignment of business has been consummated today and the whole business of MINAMI has been assigned to Minami Co., Ltd., the registered office of which is at 5445-9, O-aza Ami, Ami-machi, Inashiki-Gun, Ibaraki, Japan ("New Minami"). The New Minami hereafter continues whole assigned business of MINAMI seamlessly.

We hope to receive your continued understanding, cooperation, and support for the assignment of MINAMI's business to New Minami and for the future business relationships with you.

Yours sincerely,