

## **Selection of an interim certified public accountant**

The Board of Auditors decided at its meeting of August 25, 2006 to select an interim certified public accountant in accordance with Article 346 paragraphs 4 and 6 of the Corporation Law.

### 1. Reason for selecting an interim accounting auditors

Chuo Aoyama Audit Corporation, our former auditors, received an order from the Financial Services Agency on May 10, 2006 to suspend operations for the 2 months between July 1 and August 31, 2006. As announced on July 3, 2006, this meant that they lost their right to operate as our accounting auditors, and they resigned.

To avoid being without an accounting auditor, the Board of Auditors have deliberated on selection of an interim accounting auditor, including the possibility of bringing in another firm. In view of the seriousness with which Chuo Aoyama has accepted the sanction, their reforms aimed at prevention of recurrence, their past performance in discharging audit duties toward us and for the sake of continuity of audits, the Board of Auditors has decided to select Chuo Aoyama as the Company's interim accounting auditors effective September 1, 2006.

### 2. The selected accounting auditor

Name: Chuo Aoyama Audit Corporation (the name is expected to change to MISUZU audit Corporation as of September 1, 2006).

Office location: Kasumigaseki Building, 3-2-5 Kasumigaseki, Chiyoda-ku, Tokyo

### 3. Effective date

September 1, 2006