

Announcement of an Alliance for the Sales of Namco's "Rehabilitainment Machines"

We hereby announce that we will form an alliance with Namco Ltd. (hereinafter called "Namco") and sell its "Rehabilitainment Machines" as a distributor.

1 . Sales alliance

We have been promoting "aging related business" as one whose markets are expected to expand. We have now concluded a distributorship agreement with Namco to sell its "rehabilitainment machines", which are manufactured by Namco based on its "barrier-free entertainment concept".

2 . Outline of the "rehabilitainment machines"

The "rehabilitainment machines" are game machines designed for the elderly and used to help rehabilitate them in a fun way, maintaining or improving their agility and physical balance. Test results were presented by Kyushu University at the "International Symposium on Falls Prevention" held in June 2004 (Note 1).

Currently, Namco is manufacturing four different game machines: "Taiko Drum Master RT -Japanese Mind-", "Wani Wani Panic RT", "Sweet Land 4RT", and "GateBall Club RT" (listed in Note 2). As of the end of April 2005, 165 machines have been installed in 86 institutions.

The machines have been mainly introduced at day service institutions and rehabilitation (day care) facilities nationwide, including the 'Kaikaya' center (a day service institution directly managed by Namco) in the "Ayase Town Hills Shopping Center" (managed and operated by our subsidiary), which opened in Ayase City, Kanagawa prefecture in March of this year.

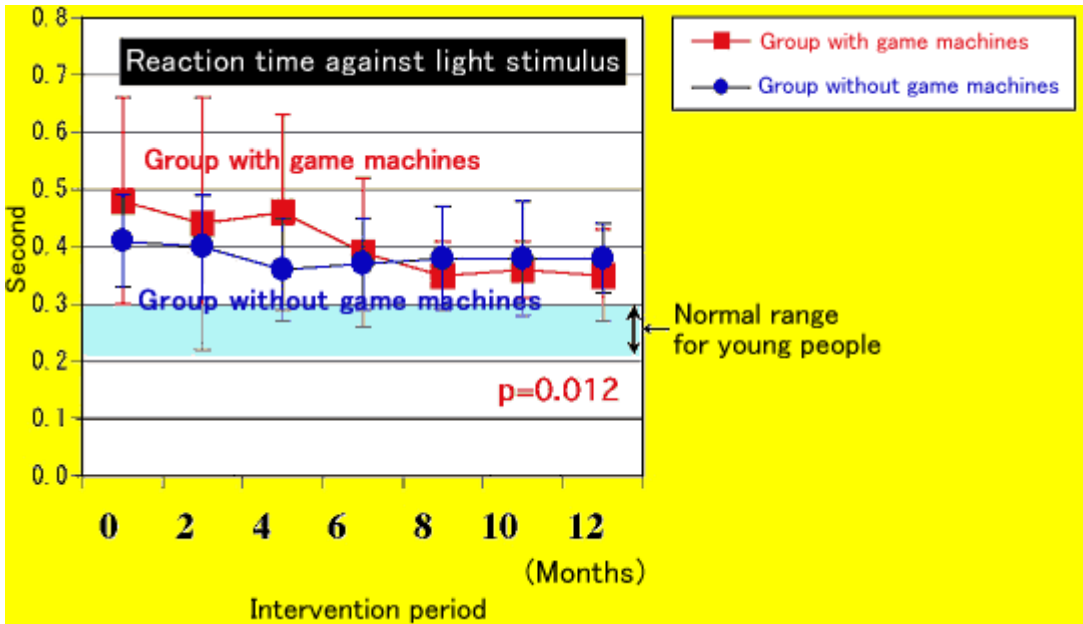
3 . Our sales promotion

We will now begin to promote the sales of these rehabilitation machines for day care facilities throughout the country. For customers who want a short-term contract, we will provide the machines using an operating lease that will cost less than the purchase price (Note 3).

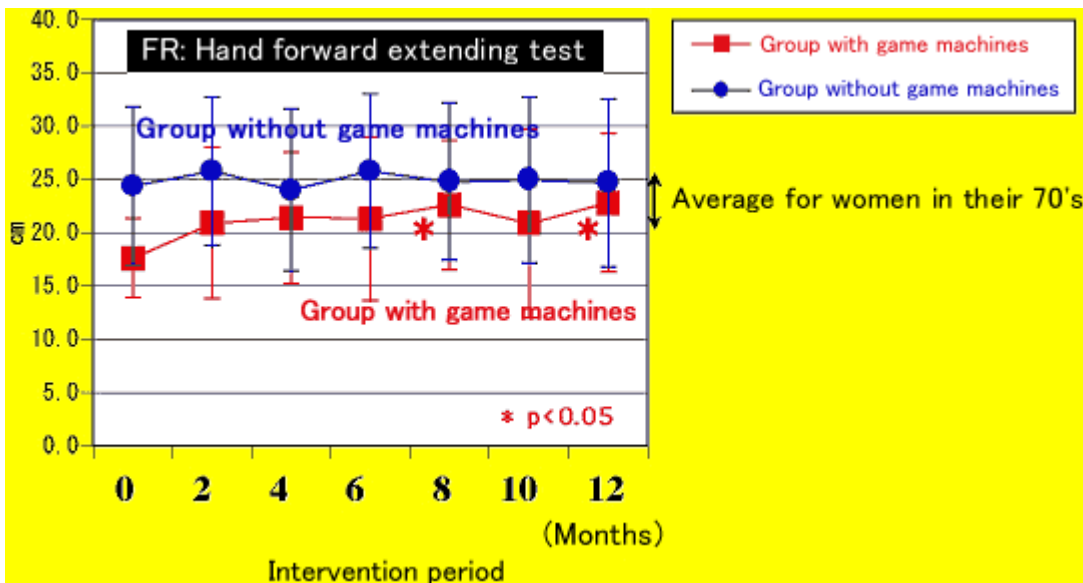
We will serve as a distributor to sell these machines through our sales offices in Japan. This will allow us to further new business development in the medical and welfare fields.

Effects of Rehabilitainment machines

【Reaction Time】



【Forward Hand stretching test】

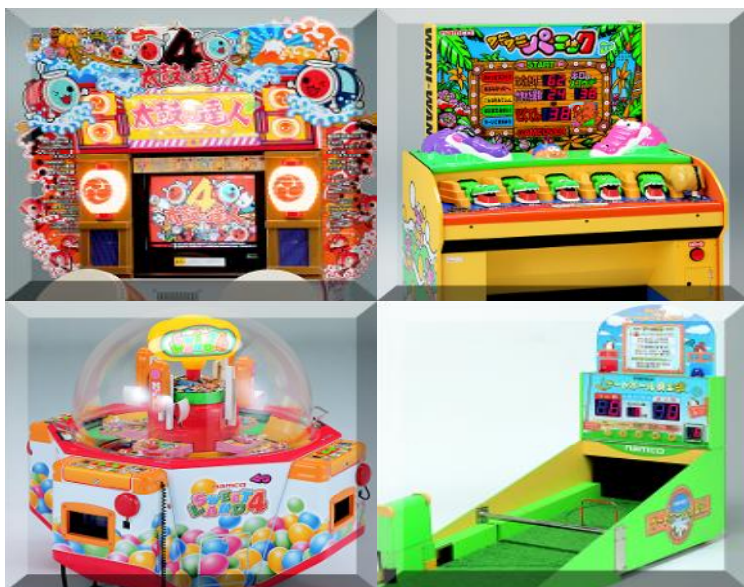


Namco has worked with Kyushu University and the "Cyozyanomori" Day Care Center (located in Hachinohe City, Aomori Prefecture) to test the "effects produced by rehabilitainment machines on body function".

Targeting 140 customers of the Cyozyanomori, a test was conducted every other month, including the measurement of "reaction time" (Subjects press a button as a light flashes) that reflects agility, and a "forward hand stretching test" reflecting physical balance.

As a result, they have verified that the rehabilitainment machines are effective in improving the agility and physical balance of the elderly, and presented the test result at the "International Symposium on Falls Prevention" held on June 30, 2004.

Note 2



Upper left : Taiko Drum Master RT -Japanese Mind-
Upper right : Wani Wani Panic RT
Lower left : Sweet Land 4RT
Lower right : GateBall Club RT



People enjoying the Wani Wani Panic RT machine for rehabilitation

Note 3

Lease payment for the " Taiko Drum Master RT -Japanese Mind-" under an operating lease contract (for example):

Sales price: 2,079,000 yen (tax included) [Manufacturer's (Namco) suggested retail price: Open
Period: 3 years (36 months)
Monthly payment: 52,290 yen (tax included)