

April 12, 2005

### Notice concerning claim to Tanigaki Corporation

Okaya & Co., Ltd., (“Okaya”) hereby notifies that the collection of the claim to Tanigaki Corporation (“Tanigaki”) may be incomplete or delayed due to Tanigaki’s plan of its liquidation.

On April 1, 2005, Tanigaki transferred part of its assets and debts to Shin-Tanigaki Co., Ltd. (“Shin-Tanigaki”) in Nishi-ku, Osaka and Shin-Tanigaki took over Tanigaki’s business.

#### 1. Outline of Tanigaki

- |                    |   |
|--------------------|---|
| (1) Name           | Tanigaki Corporation                      |
| (2) Address        | 4-11, Haratanaka 1-chome, Toyonaka, Osaka |
| (3) Representative | Toshihiro Tanigaki                        |
| (4) Capital        | JPY20,000,000                             |
| (5) Business       | Processing and sales of steel sheets      |

#### 2. Type and amount of claim to Tanigaki

Notes receivable for JPN1,400,000,000

#### 3. Consolidated business result

The above claim is written-off in the previous fiscal year ended in February, 2005, and thus will not affect Okaya’s business result in this term through February, 2006.