

June 5, 2006

To Whom it May Concern,

Company Name: BB Net corp.  
Stock Code: 2318  
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## Notice Regarding IPO of BB Net corp.'s Investee

BB Net corp. hereby announces that Yume no Machi Souzou Iinkai Co., Ltd., a corporation which BB Net corp. Group (the "Group") invested in, realized an IPO as follows.

### 1. Outline of the IPO

Name of the Company	Yume no Machi Souzou Iinkai Co., Ltd.
Listed Market	Osaka Securities Exchange, "Hercules" Market
Date of Listing	June 5, 2006
Securities Code	2484
Headquarter	4-4-2 Kita-Kyuhoji Machi, Chuo-Ku, Osaka, Japan
Representative	Representative Director, Toshie Nakamura
Establishment	September 1999
Main Businesses	Operation of web site "DEMAE-CAN" for food delivery and catering services etc.

### 2. Effect on BB Net Group's profit

The effect of the announced IPO above on BB Net Group's profit has not been fixed and will be announced as soon as confirmed.

### 3. Notes

This is the first IPO case among companies where BB Net Group invested in, and the Group intends to continuously progress the liquidation of its investment securities, through IPO and other means.