

June 29, 2007

To Whom It May Concern,

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 Stock Code: 2318  
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## Notice Regarding Liquidation of Subsidiaries

BB Net corp. (the “Company”) announces that its board of directors meeting approved the liquidation of 4 subsidiaries shown below.

- Subsidiaries to Liquidate
  - Chao Click Co., Ltd.
  - Takarazuka Sumire Foods Co., Ltd.
  - Manpuku Net Co., Ltd.
  - Dominique Doucet Services Inc.
- Reason for Liquidation
 

Above mentioned subsidiaries are all in charge of sales of food materials or bakery and confectionery ingredients. As the BB Net Group (the “Group”) progresses business selection and concentration and terminate food material wholesale business and bakery and confectionery ingredients sales, the Group decided that these subsidiaries should be liquidated.

### 3. Outlines of Subsidiaries to Liquidate

Subsidiary	Chao Click	Takarazuka Sumire Foods	Manpuku Net	Dominique Doucet Services
Representative	Fumio Uno	Fumio Uno	Fumio Uno	Kazuki Suenaga
Incorporation	May 24, 2001	Dec. 22, 1994	Sep. 21, 2001	Sep. 21, 2004
Main Business	Food Material Wholesale	Food Material Wholesale	Food Material Wholesale	Sales of bakery and confectionery ingredients
Annual Closing	June	June	June	June
Paid-in Capital	40 million yen	35 million yen	35 million yen	50 million yen
Shareholder(s)	100% by BB Net	100% by BB Net	100% by BB Net	100% by BB Net

- Timetable
 

Liquidation to be completed by the end of July 2007
- Impact on Profits
 

Allowance for the loss by liquidation was partially recognized in the last fiscal year, and 50 million yen loss will be additionally booked in this fiscal year.