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To whom it may concern:

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Notice Regarding Completion of BB Net Group's Business Restructuring

The BB Net Group (the "Group") began its business restructuring efforts, including a refining of its business lineup and the liquidation of unprofitable businesses, in the fiscal year ended July 31, 2006. The efforts were completed in the fiscal year ended July 31, 2007. An outline of the business restructuring of the Group is as follows:

1) Restructuring of the System Sales Business

With respect to the System Sales Business, high-cost release supports were converged and completed in a parallel development with a recovery in sales volumes. The cost-cutting effects of the new system structure, Type4.0, are also expected to be manifest from this point. Based on these factors, the Group predicts simultaneous achievement of stable sales growth and cost cutting.

2) Measures Relating to Non-Core Businesses

With respect to franchise introduction business, ASP provision for used car dealers, and shop design and construction, the Group reduced the book values of Wintegrator Inc., Carhoo Inc. and Cube Planning corporation to their respective net asset values. This action will not make a loss on their liquidation, if such a step is taken.

3) Completion of Liquidation of Other Businesses

The Group completed the liquidation of its confectionery and bakery support business, food material sales business for restaurants, and shop operation business.

The Group believes the above measures have created a system for achieving stable revenue, and the system will enable it to accomplish targets set in the three-year business plan announced in the separate press release, titled "Notice Regarding the New Three-Year Business Plan for the Group."