

September 28, 2005

Opening of “HO CHI MINH OFFICE” in Vietnam

Okaya & Co., Ltd. (“Okaya”) will open HO CHI MINH OFFICE in Vietnam on October 1, as the 28th overseas location.

Through this liaison office, Okaya, as “Best Global Sourcing Partner”, will collect information and promote business in Vietnam.

Outline of the new office

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| (1) Name | OKAYA & CO., LTD. HO CHI MINH OFFICE |
| (2) Address | No. 1203, 2A-4A, Ton Duc Thang Street, District 1, Ho Chi Minh City, Vietnam |
| (3) Establishment date | Scheduled on October 1, 2005 |
| (4) Staff | Toshiaki Saito, Manager (Deputy General Manager, International Trading Division)
3 employees |