

September 9, 2005

**Aid for victims of “Hurricane Katrina” in the U.S.**

Okaya & Co., Ltd., together with its subsidiary, Okaya (U.S.A.), Inc., has decided to make a cash donation for US\$100,000 to The American Red Cross (Disaster Relief Fund for Hurricane Katrina Relief Efforts) through Nippon Keidanren.

Outline of Okaya (U.S.A.), Inc.

- |                          |   |
|--------------------------|---|
| (1)Address               | Mack-Cali Center III, 140 East, Ridgewood Avenue,<br>Paramus, NJ 07652  |
| (2)Representative        | Masahide Yamazaki, CEO & COO  |
| (3)Capital               | US\$14,000,000  |
| (4)Business              | Import, Export, etc.  |
| (5)Date of establishment | Jan. 9, 1964  |
| (6)Number of employees   | 50  |
| (7)Business locations    | New York, Los Angeles, San Diego, Chicago, Houston,<br>Lexington (KY), Cincinnati, West Virginia, Huntsville (AL),<br>Raleigh-Durham (NC), Knoxville (TN) |