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For Immediate Release:

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Announcement of an Affiliation Agreement Concluded by a Subsidiary

USS Co., Ltd. announced today that CAR QUEST Co., Ltd. (a subsidiary of the company) reached an affiliation agreement with Japan Used Car Dealers Association Gifu. Details are as follows.

1. Reasons for affiliation

CAR QUEST Co., Ltd. launched its "Internet Live" service in October 2005. This web service is designed to broadcast in real-time used car auctions of the USS Group (the company and consolidated subsidiaries of the company) held at 19 sites nationwide. Members can join the auctions through their personal computers, etc.

The Internet Live service features low running costs by taking advantage of the Internet infrastructure, and so the service is popular among small and medium-sized businesses. Today, the service has a membership of 17,465 companies.

Arrangements have been made to connect the Internet Live service with other used car auction sites. We started the affiliation with other companies from November 2006, and have reached agreement to broadcast the auctions held at JU Hiroshima, LAA Shikoku, LAA Kansai, BCN auction, JU Nagano, Bay-auc, Zip Osaka, and HAA Osaka.

JU Gifu, a used car auction site operated by Japan Used Car Dealers Association Gifu, is the ninth auction site to conclude an affiliation agreement and to establish a connection.

2. Details of the affiliation

This affiliation agreement is designed to increase convenience for members, expand the membership of the Internet Live service, and thereby boost revenues from service fees. Specifically, Internet Live members can join used car auctions of JU Gifu, while new Internet Live members solicited by JU Gifu can join auctions of the USS Group.

This affiliation agreement does not affect the business performance of this fiscal year (on a consolidated basis).

3. Overview of Japan Used Car Dealers Association Gifu

- (1) Name: Japan Used Car Dealers Association Gifu
- (2) Representative: Chairman, Isao Kunieda
- (3) Head Office Address: 2648-2 Hikie, Gifu City Gifu Prefecture
- (4) Auto Site Address: 2211 Horitsu-cho, Hashima City Gifu Prefecture
- (5) Membership: 13,000 companies
- (6) Number of vehicles handled per year: approx. 191,021 in 2006 (calendar year)

4. Overview of used car auctions of the USS Group

Members can take part in used car auctions of the USS Group (19 sites nationwide) in three ways: “USS Auto Auctions” (membership: 40,959 companies) (on-site auctions), “USS Globe Network” (membership: 6,132 companies) (enabling members to take part in auctions at 19 USS on-site auctions and 13 affiliate auction sites across the country via satellite TV terminals in their offices) and “Internet Live” (described above). “USS Globe Network” and “Internet Live” are external bidding systems.

Note: All membership numbers given above are valid as of March 31, 2007.