

April 22, 2010 To All Stakeholders:

> Company: USS Co., Ltd. President and CEO: Yukihiro Ando

> > Stock code: 4732

Stock exchange listings: Tokyo and Nagoya (first sections)

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USS and Proto Corporation Agree to Establish Business Alliance

USS Co., Ltd. and Proto Corporation have agreed to establish an alliance concerning business activities for determining quality evaluation standards for used cars.

1. Reason for alliance and description

The operating environment in Japan for the used car business remains very challenging. Furthermore, market conditions have been consistently difficult for used car dealers, which are the primary customers of the used car auctions operated by USS and its subsidiaries (collectively "USS" hereafter). To succeed in this environment, USS believes that there is an urgent need to serve a broader range of used car buyers. Accomplishing this goal will require the utilization of used car quality indicators that can be easily understood by ordinary consumers, thereby eliminating their concerns about buying used cars.

Proto Corporation has been offering its Goo Approved Cars service since February 2006. With the cooperation of the Japan Automobile Appraisal Association (JAAA), a non-profit organization, vehicle appraisal information for the inventories of dealers using the Goo Approved Cars service is made available to the public. Individuals can view this information on Goo, a used car information magazine published by Proto, Goo-net, Proto's automobile portal site, and by using other channels. The goal is to contribute to the sound development of Japan's used car industry.

USS is Japan's largest used car auction organization with a market share of 33.8% (based on calendar 2009 data collected by Used Car magazine). USS operates 17 used car auction sites that handled 2.38 million vehicles in 2009. Four years ago, USS started using a new system for certifying used car appraisers. In addition, to support the growth of the used car industry, USS is constantly taking steps to further upgrade the skills of these appraisers.

The two companies plan to hold discussions to determine specific activities to perform as part of this alliance. For example, USS has been considering the use of the vehicle inspection and other data concerning USS used car auctions for Proto's Goo Approved Cars service. USS and Proto will conduct joint research involving the quality of used cars for the retail market. In addition, the two companies will seek the ideas and cooperation of JAAA with the goal of achieving further development of Japan's used industry.

2. Profile of Proto Corporation

(1) Name	PROTO CORPORATION
(2) Head office	23-14, Aoi, 1-chome, Naka-ku, Nagoya-shi, Aichi
(3) Name and title of representative	President and COO Tatsuzo Irikawa
(4) Business details	Provision of information services on new cars, used cars, parts, and accessories: other automobile-related information: information for lessons at cultural schools and hobbies: and lifestyle-related information services.
(5) Capital	1,824,620 thousand yen (as of September 30, 2009)
(6) Established	June 1, 1979

3. Outlook

This alliance will have only a negligible effect on consolidated results of operations in the fiscal year ending in March 2011.