



MEMBERSHIP

August 18, 2006

For Immediate Release:

**USS Co., Ltd.**  
Futoshi Hattori  
Representative Chairman  
Stock Code: 4732  
Stock Exchanges: Tokyo and Nagoya  
Tel: +81-52-689-1129  
Contact: Masafumi Yamanaka  
Junior Managing Director, Officer, Supervisory Office

### **Announcement Regarding Appointment of a Second Temporary Accounting Auditor**

USS Co., Ltd. today announced that, by a resolution of the meeting of the board of auditors held on August 18, 2006, USS has appointed a second temporary accounting auditor under Article 346, Paragraphs 4 and 6 of the Corporate Law. The details of the appointment are as follows.

#### **1. Reason for appointing a second temporary accounting auditor**

On May 10, 2006, the company's accounting auditor, ChuoAoyama PricewaterhouseCoopers, was ordered by the Financial Services Agency to suspend business for two months from July 1, 2006 to August 31, 2006, and was accordingly disqualified from serving as accounting auditor under Article 337, Paragraph 3, Item 1 of the Corporate Law (as previously reported in Announcement Regarding Appointment of a Temporary Accounting Auditor dated July 3, 2006).

In order to avoid the absence of an accounting auditor due to this punishment, the company selected ARK & Co. as a temporary accounting auditor (refer to 3. below) by a resolution of the meeting of the board of auditors held on July 1, 2006 in accordance with Article 346, Paragraphs 4 and 6 of the Corporate Law.

To ensure consistency of accounting and thereby fulfill accounting responsibilities, the company will appoint ChuoAoyama PricewaterhouseCoopers as a second temporary accounting auditor on September 1, 2006 (after the suspension of business is lifted) to jointly provide auditing services with ARK & Co. (the current temporary accounting auditor).

The appointment of the accounting auditors will be referred to the ordinary general meeting of shareholders scheduled to be held in June 2007.

#### **2. Name and address of the second temporary accounting auditor taking up the appointment**

Name: ChuoAoyama PricewaterhouseCoopers  
(The company name will be changed to Misuzu Audit Corp. on September 1, 2006.)  
Firm address: Kasumigaseki Bldg. 3-2-5, Kasumigaseki, Chiyoda-ku, Tokyo  
Scheduled date of taking up the appointment: September 1, 2006

#### **3. Name and address of the current temporary accounting auditor**

Name: ARK & Co.  
Firm address: 1-23-3, Nishishinjuku, Shinjuku-ku, Tokyo