



MEMBERSHIP

December 27, 2006

For Immediate Release:

**USS Co., Ltd.**

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### **Announcement Regarding Change of Effective Date of Merger Agreement for Subsidiaries**

USS Co., Ltd. announced on October 24, 2006 that USS Kobe Co., Ltd. (a wholly-owned subsidiary of USS Co., Ltd., hereinafter referred to as USS Kobe) and USS Osaka Co., Ltd. (a wholly-owned subsidiary of USS Co., Ltd., hereinafter referred to as USS Osaka) will merge to form a new company, and that USS Kobe, as the surviving company, will absorb USS Osaka, which shall be subsequently dissolved. USS Co., Ltd. announced today that, by a Board of Directors resolution dated December 27, 2006 at USS Kobe and USS Osaka, the two companies agreed to change the proposed effective date of the merger agreement from January 1, 2007 to March 1, 2007 for administrative reasons.

No other changes are made regarding the merger agreement between USS Kobe and USS Osaka.