



April 7, 2011

To All Stakeholders:

Company: USS Co., Ltd.  
President and CEO: Yukihiro Ando  
Stock code: 4732  
Stock exchange listings: Tokyo and Nagoya (first sections)  
Tel: +81-52-689-1129  
Contact: Masafumi Yamanaka  
Junior Managing Director, Officer, Supervisory Office

Company: IK Co., Ltd.  
President and CEO: Yoshihiro Kato  
Stock code: 3377  
Stock exchange listing: Tokyo (second section)  
Tel: +81-3-6803-8855  
Contact: Takashi Yamagata  
Director, Corporate Administration Division

Company: Japan Bike Auction Co., Ltd.  
President: Ryu Nishimura  
Tel: +81-798-44-4741  
Contact: Masanobu Isaka  
Director, General Manager of Corporate Administration Department

### **Announcement of Signing of Contracts for Business and Equity Alliance by USS, IK and Japan Bike Auction and for Purchase of Stock**

USS Co., Ltd., IK Co., Ltd. and Japan Bike Auction Co., Ltd. announced plans for an alliance on March 10, 2011 in a press release titled "Announcement of Agreement in Principle for Business and Equity Alliance by USS, IK and Japan Bike Auction." Today, the three companies are announcing that they have reached individual agreements among each other and that contracts have been signed concerning the business and equity alliance for the motorcycle auction business and for the purchase of stock. Following this transaction, Japan Bike Auction will become an affiliated company of USS and IK.

In addition, this disclosure is being made since the above-mentioned purchase of shares falls under the category of "act specified as equivalent to accumulation of stock through a tender offer" by a Cabinet Order" pursuant to Article 167 of the Financial Instruments and Exchange Act and Article 31 of its Enforcement Order.

1. Number of shares purchased, purchase price and shares owned before and after purchase

(1) Purchase of Japan Bike Auction shares by USS

1) Shares owned before purchase	0 shares (Voting rights: 0) (Pct. of all shares issued: 0%)
2) Number of shares to be purchased	2,240 shares (Voting rights: 2,240) (Pct. of all shares issued: 30.01%) (Purchase price: ¥268 million)
3) Shares owned after purchase	2,240 shares (Voting rights: 2,240) (Pct. of all shares issued: 30.01%)

(2) Purchase of Japan Bike Auction shares by IK

1) Shares owned before purchase	0 shares (Voting rights: 0) (Pct. of all shares issued: 0%)
2) Number of shares to be purchased	2,240 shares (Voting rights: 2,240) (Pct. of all shares issued: 30.01%) (Purchase price: ¥268 million)
3) Shares owned after purchase	2,240 shares (Voting rights: 2,240) (Pct. of all shares issued: 30.01%)

(3) Purchase of IK shares by USS

1) Shares owned before purchase	0 shares (Voting rights: 0) (Pct. of all shares issued: 0%)
2) Number of shares to be purchased	7,733 shares (Voting rights: 7,733) (Pct. of all shares issued: 5.06%) (Purchase price: ¥157 million)
3) Shares owned after purchase	7,733 shares (Voting rights: 7,733) (Pct. of all shares issued: 5.06%)

2. Timetable

(1) March 10, 2011	Signing of agreement in principle for business and equity alliance
(2) April 7, 2011	Approval of business and equity alliance by respective boards of directors and signing of contracts
(3) April 7, 2011	Purchase of Japan Bike Auction stock by USS and IK
(4) April 7, 2011	Purchase of IK stock by USS (trade date basis)
(5) Late June 2011 (tentative)	Signing of agreement by IK and Japan Bike Auction to rent facilities of USS

### 3. Outlook

This business and equity alliance will not have a material effect on the consolidated or non-consolidated performance of USS and IK in the current fiscal year.

(For more information)

Please see to the following press release dated March 10, 2011:

Announcement of Agreement in Principle for Business and Equity Alliance by USS, IK and Japan Bike Auction