

October 1, 2007

Company Name: LAC Holdings, Inc.
Representative: Gen Mishiba, President, CEO, and COO
Stock Code: 3857 (Hercules, JASDAQ)

To whom it may concern:

Notice Concerning the Establishment of LAC Holdings, Inc.

Today, Little eArth Corporation Co., Ltd. (LAC, headquartered in Tokyo's Minato ward and represented by Teruhiko Takanashi) and A&I System Co., Ltd. (A&I, headquartered in Tokyo's Chuo ward and represented by Masahiko Ooaku) have established the holding company LAC Holdings, Inc. (LACHD), which will be the absolute parent company of both companies concerned through a joint transfer of stocks, and have listed LACHD on the Hercules Securities Market of the Osaka Stock Exchange and the JASDAQ Securities Exchange.

LACHD, as the pure holding company of the LAC Group, will promote and accelerate the business growth of the entire Group as well as endeavor to implement Group-wide optimizations, and will strive to improve the value of the Group companies on a sustainable basis. The following notice provides an outline of LACHD.

1. Outline of LACHD

- (1) Corporate name: LAC Holdings, Inc.
- (2) Business field: Business management of subsidiary companies and the Group and any incidental administration
- (3) Address of head office: Shiodome City Center 11F, 1-5-2 Higashi Shinbashi, Minato-ku, Tokyo

(4) Executive Officers

Directors

Gen Mishiba	President and CEO	(LAC Director, A&I Director)
Masahiko Ooaku	Director	(A&I President and CEO)
Teruhiko Takanashi	Director	(LAC President and CEO)
Toshio Makino	Director	
Michinori Shiraishi	Director	
Juurou Nakauchi	External Director	

Auditors

Yasunori Hata	Corporate Auditor	(LAC Corporate Auditor, A&I Outside Corporate Auditor)
Kenzo Takai	Outside Corporate Auditor	
Tomio Sakai	Outside Corporate Auditor	

- (5) Capital: ¥1 billion
- (6) Total number of issued shares: 28,283,120
- (7) Minimum trading unit: 100 ordinary shares
- (8) Closing date of fiscal year: March 31
- (9) Accounting auditor: Grant Thornton Japan
- (10) Transfer agent: Mitsubishi UFJ Trust and Banking Corporation

2. LACHD Personnel

Operating Officers

Gen Mishiba	President and CEO
Masahiko Ooaku	Director, Executive Corporate Officer (in charge of A&I)
Teruhiko Takanashi	Director, Executive Corporate Officer (in charge of LAC)
Toshio Makino	Corporate Officer (in charge of executive assistants to the President) General Manager, President's Office
Michinori Shiraishi	Corporate Officer (in charge of planning and policy, accounting, and finance) General Manager, Planning and Policy Office
Nobuhiro Ito	Corporate Officer (in charge of human resources, general affairs, and legal affairs) General Manager, Legal Department
Satoshi Nakada	Corporate Officer (in charge of business strategy and technical strategy) General Manager, Business Strategy Office
Toshihiko Hagiwara	Corporate Officer (in charge of A&I management control departments)
Osamu Saito	Corporate Officer (in charge of LAC security business departments)
Katsuhiko Ishizaki	Corporate Officer (in charge of business administration and information systems)
Itsuro Nishimoto	Corporate Officer (in charge of LAC security laboratory)

Department and Office Heads

Michiyuki Umeda	General Manager, Public Relations Office
Hisashi Ito	General Manager, Internal Auditing Office
Masayuki Sakai	General Manager, Business Administration Department
Masanori Inuzuka	General Manager, Information Systems Department
Masaru Iwasaki	General Manager, Management Control Department
Kenji Okada	General Manager, Finance Department
Hiroshi Yoshino	General Manager, Accounting Department
Satoshi Yamanaka	General Manager, Human Resources Development Department
Toshio Kamata	General Manager, Personnel Administration Department

Please direct inquiries regarding the matter above to:

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