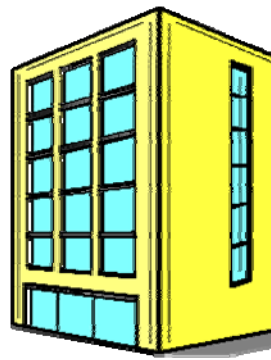


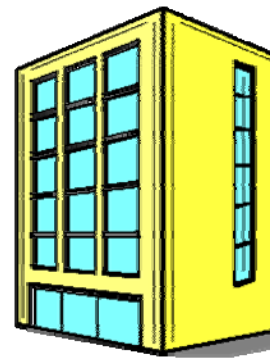
The situation in which Company X pledges 5 shares of Company A from Company Y.

Book-Entry Transfers

In case of X company account and Y company account are held in same AMI or held in different AMI, Book-Entry transfer will be done for either case.



Company X account	
(Holding Column)	(Pledge Column)
Company A share 10 shares	
	5 shares



Company Y account	
(Holding Column)	(Pledge Column)
	Company A share 0 share
	5 shares (Shareholder is Company X)



Securities Companies, etc.

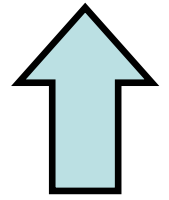
Holding Column account of Company X (Pledger) decrease 5 shares of Company A by Book-Entry Transfers.

Securities Companies, etc.

Pledge Column account of Company Y (Pledgee) increase 5 shares of Company A by Book-Entry Transfers. (It is recorded on the account that Company X is shareholder of 5 shares.)

Book-Entry Transfer Application (5shares)

Company X applies to a Securities Company about 5shares of Company A of Book-Entry Transfer to Pledge Column account of Company Y (Book-Entry Transfer for Pledge)

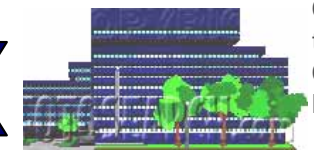


Company X (Pledger)

Fund Lending, etc.

Pledge Agreement

(Company X pledges 5 shares of Company A from Company Y.)



Company Y checks the transfer of 5shares of Company A to their own Pledge Column account.

Company Y (Pledgee)

(Notice) For the Book-Entry Transfer, Company X have to know about Security Company and Account Number of Company Y.