



February 26, 2008

To whom it may concern,

Company: The Goodwill Group, Inc.  
Representative: Shinichiro Kawakami  
Representative Director and President  
(Code No. 4723 TSE 1<sup>st</sup> Section)  
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### Notice of Extraordinary Profit and Extraordinary Loss Arising from the Assignment of the Nursing Care Business etc.

This is to inform you that we will be posting extraordinary profits and extraordinary losses as shown below in conjunction with the assignment of the nursing care and allied businesses and associated assets of subsidiary COMSN, Inc. and other members of the group.

#### Details

#### 1. Extraordinary profit

(Unit: 1 million yen)

Details	Amount
Profits from the assignment of the "home-care services" component of COMSN, Inc.'s home nursing care business	4,099
Profits from the assignment of the "residential-care services" component of COMSN, Inc.'s institutional nursing services business	14,687
Profits from the assignment of the "COMSN Garden" component of COMSN, Inc.'s resident-paid nursing home business	150
Profits from the assignment of the "Barrington House" component of COMSN, Inc.'s resident-paid, residential-style nursing home business	104
Common expenses for the assignment of the businesses of COMSN, Inc.	-1,131
Total profits from the assignment of the businesses of COMSN, Inc.	17,910
Profit on the sale of NSS Corporation	518
Total extraordinary profits derived from the nursing care business	18,428

#### 2. Extraordinary loss

(Unit: 1 million yen)

Details	Amount
Loss on the refund of nursing care fees by COMSN, Inc.	-1,877
Reserve for investment losses from Crystal Care Center, Inc.	-1,909
Reserve for investment losses from Crystal Care Institution Center, Inc.	-81
Loss on withdrawal from nursing care business	-389
Total extraordinary losses derived from the nursing care business	-4,256

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