

[Translation]

January 31, 2008

To whom it may concern:

Company Name: TIS Inc.  
Representative: Susumu Okamoto, President  
Code No.: 9751 First Section of Tokyo Stock Exchange  
and Osaka Securities Exchange  
Contact: Iwao Sakuma,  
General Manager, Public Relations Office  
(Phone: 03-5402-2007)

Company Name: INTEC Holdings Ltd.  
Representative: Tetsuo Nakao, Chairman & President, CEO  
Code No.: 3819 First Section of Tokyo Stock Exchange  
Contact: Kiyoshi Imai,  
General Manager, General Affairs Dept.  
(Phone: 076-444-8000)

**Preparation of the Stock Transfer Plan and the Execution of the Definitive Agreement  
(Supplement)**

Further to "Preparation of the Stock Transfer Plan and Execution of the Definitive Agreement" announced on January 28, 2008, regarding the outline of accounting treatment of the company to be newly established through stock transfer, we hereby notify as follows.

The accounting treatment of the company to be newly established by way of stock transfer is anticipated to be the pooling-of-interests method because it is found upon deliberation of the Standards on Accounting of Business Combinations ("Statement of Opinion on Establishing Accounting Standards for Business Combinations" (Business Accounting Council: October 31, 2003)) and "the Implementation Guidance on Accounting Standard for Business Combinations and Accounting Standard for Business Divestitures" (Accounting Standards Board of Japan Implementation Guidance No. 10: December 27, 2005, latest revision on November 15, 2007) that the combination falls under the category of "combination through equity". Therefore, goodwill is not expected to be generated.

- End -

**Rule 802 Legend**

This exchange offer or business combination is made for the securities of a foreign company. The offer is subject to disclosure requirements of a foreign country that are different from those of the United States. Financial statements included in the document, if any, have been prepared in accordance with foreign accounting standards that may not be comparable to the financial statements of United States companies.

It may be difficult for you to enforce your rights and any claim you may have arising under the federal securities laws, since the issuer is located in a foreign country, and some or all of its officers and directors may be residents of a foreign country. You may not be able to sue a foreign company or its officers or directors in a foreign court for violations of the U.S. securities laws. It may be difficult to compel a foreign company and its affiliates to subject themselves to a U.S. court's judgments.

You should be aware that the issuer may purchase securities otherwise than under the exchange offer, such as in open market or privately negotiated purchases.