

7. **Others** (as of September 30,2006)

7-1 **Significant Subsequent Events after the End of the Interim Period**

N/A

7-2 **Employees**

(as of September 30, 2006)

| | Mobile Content | Content Management | Platform Development | Business Development | Other(*1) | Technology | International Business | Administrative Division (*2) | CYBIRD Total (*3) | AXISSO FT Corporation | PLUS MOBILE COMMUNICATIONS | Airborne Entertainment Inc. | Other Subsidiaries |
|------------------------------------|----------------|--------------------|----------------------|----------------------|-----------|------------|------------------------|------------------------------|-------------------|-----------------------|----------------------------|-----------------------------|--------------------|
| Number of Employees (persons) | 64 | 67 | 15 | 9 | 112 | 45 | 3 | 44 | 359 | 77 | 8 | 105 | 2 |
| Change from Previous year(persons) | 102 | | | | | | 0 | 0 | 102 | (17) | 4 | 105 | 2 |
| Average Age | - | - | - | - | - | - | - | - | 29.2 | 32.1 | 32.2 | 33.1 | 27.5 |
| Average Length of Service (year) | - | - | - | - | - | - | - | - | 1.8 | 3.9 | 0.6 | 1.8 | 0.4 |

- (*1) Other includes 91 of Customer Support, 7 of Marketing, 5 of Business Management Support, 1 of Strategic Technology Planning and 8 of Strategic Content Development divisions.
- (*2) The Administrative Division includes Internal Auditing department, Office of President, Corporate Strategy, Corporate Finance, HR and Legal & Corporate Affairs divisions.
- (*3) 5 employees of CYBIRD appointed as directors of subsidiaries and 6 employees seconded from CYBIRD to subsidiaries are not included in the number of CYBIRD employees. Furthermore, 3 employees seconded to a company outside the Group are included in the number of CYBIRD employees.
- (*4) Number of employees after integration with JIMOS CO., LTD. are 71 in non-consolidated (CYBIRD Holdings Co., Ltd.) and 859 in consolidated basis.

7-3 **Head Office**

6-10-1 Roppongi, Minato-ku, Tokyo

7-4 **Primary Lender** (as of September 30, 2006)

- (1) CYBIRD Co., Ltd. (Unit: Thousands of yen, Round down)

| Lender | Amount |
|---|-----------|
| The Mizuho Bank Ltd. (Foreign currency) | 1,170,747 |
| The Bank of Tokyo-Mitsubishi UFJ, Ltd. (Foreign currency) | 1,179,000 |
| The Bank of Tokyo-Mitsubishi UFJ, Ltd. | 100,000 |
| Total | 2,449,747 |

- (2) GiGAFLOPS Japan Inc. (Unit: Thousands of yen, Round down)

| Lender | Amount |
|------------------|--------|
| CYBIRD Co., Ltd. | 65,000 |
| Total | 65,000 |

(Note) The above transaction has been eliminated from the consolidated balance sheets due to offsetting amounts.

- (3) AXISSOFT Corporation (Unit: Thousands of yen, Round down)

| Lender | Amount |
|--|---------|
| The Mizuho Bank Ltd. | 170,000 |
| Sumitomo Mitsui Banking Corporation | 93,065 |
| The Bank of Tokyo-Mitsubishi UFJ, Ltd. (former The Bank of Tokyo-Mitsubishi, Ltd.) | 5,000 |
| The Bank of Tokyo-Mitsubishi UFJ, Ltd. (former UFJ Bank Limited) | 4,196 |
| Resona Bank, Limited. | 30,000 |
| The Shoko Chukin Bank | 7,580 |
| Total | 309,841 |

(Unit: Thousands of yen, Round down)

| Name of bonds | Amount |
|-------------------------------|--------|
| No.1 Unsecured Corporate Bond | 50,000 |
| No.2 Unsecured Corporate Bond | 25,000 |
| Total | 75,000 |

(4) CYB INVESTMENT INC. (Unit: Thousands of yen, Round down)

| Lender | Amount |
|------------------|-----------|
| CYBIRD Co., Ltd. | 2,296,733 |
| Total | 2,296,733 |

(Note 1) The above transaction has been eliminated from the consolidated balance sheets due to offsetting amounts.

(Note 2) Figures are calculated at the middle rate ¥115.24 on June 30, 2006.

(Unit: Thousands of yen, Round down)

| Name of bonds | Amount |
|------------------------------|---------|
| FY2005 Corporate Bond (Note) | 340,500 |
| Total | 340,500 |

(Note) Figures are calculated at the middle rate ¥115.24 on June 30, 2006.

7-5 Members of Directors and Operating Officers (As of October 2, 2006)

CYBIRD changed the trade name to CYBIRD Holdings Co., Ltd. on October 1, 2006 and its directors.

| New Title | Name | In Charge |
|---------------------------------------|----------------------|---|
| Chairman | Fujio Komura | |
| Director and Group CEO | Kazutomo Robert Hori | |
| Director and Executive Vice President | Kenichiro Nakajima | Executive Vice President and CSO of CYBIRD Co., Ltd. |
| Director and Executive Vice President | Yohei Hosoda | Head of Commerce Business, President of JIMOS CO., LTD. Director of Outlet Plaza Co., Ltd. (Note) Director of Commerce 21 Corporation |
| Outside Director | Shogo Ikeuchi | Corporate Vice President of RECRUIT Co., Ltd. |
| Outside Director | Hiroyuki Sawada | President of Booz Allen Hamilton Inc. Director of CYBIRD Investment Partners Inc. Director (part time) of Globis Corporation Director (part time) of GenX Partners, Ltd. Director (part time) of ARUZE CORP. Director (part time) of Revamp Corporation Director of International University of Japan |
| Outside Director | Mitsuhiro Kitabatake | Director of ITOCHU Corporation |
| Executive Vice President Co., Ltd. | Toshiaki Kawata | Head of Domestic Mobile Business, President of CYBIRD |
| Executive Vice President | Yosuke Iwai | Head of Overseas Business, President of CYB INVESTMENT INC. |
| Executive Vice President | Tomosada Yoshikawa | Head of Investment Business, Head of Corporate Strategy Division, In charge of Investor Relations Director (part time) of CYBIRD Co., Ltd. Director (part time) of JIMOS CO., LTD. Director of CYBIRD Investment Partners Inc. |

| | | |
|----------------------------|----------------------|--|
| Executive Vice President | Shinichiro Yamashita | Head of Administrative Headquarters, Head of Human Resources Division President of GiGAFLOPS Japan Inc. Corporate auditor (part time) of PLUS MOBILE COMMUNICATIONS Co., Ltd. Director (part time) of DMOVE Co., Ltd. Director (part time) of AXISSOFT Corporation Corporate auditor of CYBIRD Mobilecasting Inc. |
| Executive Vice President | Tomotaka Takada | Head of Financial Division In charge of disclosures Director (part time) of CYBIRD Co., Ltd. Director (part time) of JIMOS CO., LTD. Director of CYBIRD Investment Partners Inc. Director of Commerce 21 Corporation |
| Executive Vice President | Yasuharu Kishitani | Head of Publicity Director of Commerce 21 Corporation |
| Standing Corporate Auditor | Jun Utsumi | Corporate auditor (part time) of GiGAFLOPS Japan Inc. Corporate auditor (part time) of CYBIRD Co., Ltd. Corporate auditor (part time) of CYBIRD Investment Partners Inc. |
| Corporate Auditor | Yusuke Nishimura | Standing Corporate Auditor of JIMOS CO., LTD. |
| Corporate Auditor | Masahisa Takeyama | Takeyama & Co. |
| Corporate Auditor | Takeshi Sato | Corporate Auditor of JIMOS CO., LTD. Takeshi Sato certified tax accountant office Corporate auditor of Doctor's Bio Laboratory Co., Ltd. Corporate auditor of Outlet Plaza Co., Ltd. Corporate auditor of Commerce 21 Corporation Corporate auditor of HEIWA Corporation |

7-6 Principal Contracts

Contracts with Wireless Network Operators (As of September 30, 2006)

| Contract Party | Contents of Contracts | Contract Date |
|-------------------------|--|-------------------|
| NTTDoCoMo, Inc. (Note) | “i-mode Information Service Provider Contract” CYBIRD provides content services to NTT DoCoMo. | February 17, 1999 |
| | “Subscription Fee Collection Service Contract for i-mode” NTT DoCoMo collects the subscription fee from CYBIRD’s content subscribers for CYBIRD. | February 17, 1999 |
| SOFTBANK CORP. (Note) | “Content Providing Contract” Basic Contract that defines CYBIRD’s provision of contents to Vodafone. | November 29, 1999 |
| | “Contract for Assignment of Credit” (for all companies in Vodafone group) CYBIRD transfers the subscription fee from content subscribers to Vodafone. | January 20, 2000 |
| KDDI CORPORATION (Note) | “Information Providing Contract for EZ Internet” Basic Contract, which defines CYBIRD’s providing contents to KDDI. | February 1, 2000 |
| | “Subscription Fee Collection Service Contract” KDDI collects the subscription fee from CYBIRD’s content subscribers for CYBIRD. | April 20, 2000 |

Other Contracts (Contract with Co-Development Partner) (As of September 30, 2006)

| Contract Party | Major Contents of Contracts | Contract Date |
|---|---|-------------------|
| IMAGICA Corp. (Note) | “Joint Venture Agreement” Agreement with IMAGICA Corp. regarding the establishment and operation of DMOVE Co., Ltd., which both parties will invest in. | February 15, 2002 |
| AXISSOFT Corporation | “Basic Business Alliance Agreement” Comprehensive business alliance agreement covering cooperation in technology development fields for CYBIRD’s Mobile Content and Marketing Solutions business and CYBIRD’s acquisition of shares of AXISSOFT Corporation. | March 23, 2005 |
| RECRUIT Co., Ltd. | “Capital Alliance Agreement” Agreement covering the items agreed on concerning investment in CYBIRD by RECRUIT Co., Ltd. | June 1, 2005 |
| | “Business Alliance Agreement” Agreement to develop a comprehensive business with RECRUIT Co., Ltd., built upon FeliCa services and other mobile services and for RECRUIT to acquire shares of CYBIRD. | June 1, 2005 |
| cyber communications inc. / OPT Inc. (Note) | “ Joint Venture Establishment Agreement” Agreement regarding the establishment and operation, etc., of PLUS MOBILE COMMUNICATIONS Co., Ltd., a joint venture by cyber communications inc. and OPT Inc. | July 26, 2005 |
| JIMOS CO., LTD. | “ Share Exchange Agreement” Agreement with JIMOS CO., LTD., to exchange shares in connection with business integration. | May 15, 2006 |

(Note) The contract was handed down to newly established CYBIRD Co., Ltd on October 2, 2006.