

September 3, 2007

To our shareholders and to whom it may concern:

Net One Systems Co., Ltd.  
President & CEO Osamu Sawada

**Notice regarding change in industry classification of our company**

Please be advised that our company has received a notice from Tokyo Stock Exchange, Inc. indicating that the industry classification of our company on Tokyo Stock Exchange will be revised based upon the decision of Securities Code Committee.

Our company has been listed under Commerce under Industry and Wholesale under Sector. However, standard for change in industry classification under Guidelines for handling of industry classification established by the Securities Code Committee requires our company will be listed under Transport and Information Communication under Industry and Information and Communication under Sector effective October 1, 2007.

Please note that there will be no change in the current stock code number, 7518.

Please note that layouts and locations of the company stock prices on billboards of securities companies and stock market section of newspapers will change.

(Reference: comparison of current and revised classification)

	Current classification	Revised classification
Industry	Commerce	Transport and Information Communication
Sector	Wholesale	Information and Communication

Effective date of change: October 1, 2007