Notice Regarding the Selection of Temporary Accounting Auditor

Osaka, August 22, 2006 - Daishinku Corp. (KDS) hereby announces that according to the board of auditors held on August 22, 2006, the Company decided to select its accounting auditor pursuant to the provision of Article 346, paragraph 4 and 6 of the Japanese company law. The details are as described below.

1. Reason for selecting a temporary accounting auditor

ChuoAoyama Audit Corp. operation, KDS previous accounting auditor, was suspended for two months from July 1, 2006 to August 31, 2006 by the FSA. Following this incident, ChuoAoyama Audit Corp. lost their license to work as the accounting auditor for KDS and as announced on June 30, 2006, we had dismissed their services.

KDS board of auditors had planned to select a replacement for this absence, but considering the fact that ChuoAoyama audit for KDS had been operated proper and precise in the past, and their sincere response to the administrative punishment as well as their serious effort for corporate restructuring to prevent similar misdeeds, we plan to select ChuoAoyama as our accounting auditor after the operation suspension order expires in September 1, 2006.

2. Details of temporary accounting auditor

Name: ChuoAoyama Audit Corp. (renaming as Misuzu Audit Corp. starting 1st Sept.) Address: Nakanoshima Mitsui Bldg. 3-3-3 Nakanoshima, Kita-ku Osaka, Japan

3. This will be effective starting:

September 1, 2006