

September 27, 2004

Okaya (U.S.A.), Inc. opens a new sales office in Tennessee, U.S.A.

Okaya (U.S.A.), Inc. will open a new sales office in Tennessee, as the fifth satellite office under Lexington Branch Office.

The new office with a storage space, as detailed below, will deliver auto-parts and materials to U.S. plants of Japanese manufacturers.

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| 1. Office name | Okaya (U.S.A.), Inc.
Knoxville Office of Lexington Branch Office |
| 2. Address | Maryville, Tennessee |
| 3. Opening date | October 1, 2004 |
| 4. Office staff | Junji Kano, Vice president for Okaya (U.S.A.), Inc.,
Manager for Lexington Branch Office and
Manager for Knoxville Office
and one salesperson |
| 5. Sales amount | US\$4,000,000 (FY 2005 projection)
US\$7,000,000 (FY 2006 projection) |