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To whom it may concern:

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### **Imposition of Taxes on Latest Acquisition of Treasury Shares**

Pleased be informed of the following in regards to the imposition of taxes on the acquisition of treasury shares (imposition of taxes on consent dividends, capital gains tax, etc.) referred to in the notice dated June 30, 2008.

#### **(I) Imposition of Tax on Consent Dividends<sup>\*1</sup>**

Consent dividends associated with the latest acquisition of treasury shares is zero yen. Therefore, no tax on consent dividends will be imposed.

\*1: Definition of “tax on consent dividends” imposed on the acquisition of treasury shares:

Distributions that do not correspond to dividends under the Company Law but are no different from dividends in actual financial terms may be taxed as dividends under tax laws. These are so-called “consent dividends”. As consent dividends are taxed literally as dividends, the way in which they are taxed is the same as in the case of ordinary dividends. The basic concept of consent dividends is that consent dividends arise in cases where retained earnings of a company is deemed to have been transferred to the shareholders of that company as a result of a certain event, such as corporate reorganization and the acquisition of treasury shares. As they are deemed the same as actual dividends, dividend income tax is imposed.

#### **(II) Imposition of Tax on Capital Gains and Gains on Sale**

##### **(1) Individual Shareholders:**

In principle, the difference between the acquisition price (JPY 310 per share) and the respective prices at which shareholders acquired the shares is subject to separate self-assessment taxation for capital gains, etc. on shares, etc.

##### **(2) Corporate Shareholders:**

Gains/losses on sale associated with the latest acquisition of treasury shares will be subject to the calculation of taxable income for corporate tax.

The Company’s general understanding of the imposition of taxes on the latest acquisition of treasury shares is as described above. For specific information on your individual tax situation, please consult your tax accountant or other professionals.