

June 27, 2006

Notice of Change in Accounting Auditor

Cybernet Systems hereby gives notice of a change in its accounting auditor.

1. Reason for the Change

This change was implemented because our accounting auditor ChuoAoyama Audit Corporation was ordered by the Financial Services Agency to suspend its operations for two months, from July 1, 2006 through August 31, 2006. Therefore, the firm was disqualified from serving as our accounting auditor as of June 30, 2006.

2. Name and Address of Accounting Auditor to be Replaced

Name : ChuoAoyama Audit Corporation

Office location : Kasumigaseki Bldg., 3-2-5, Kasumigaseki, Chiyoda-ku,
Tokyo

3. Schedule Going Forward

At present, we are evaluating candidates to serve as our ad hoc accounting auditor and we will give notice when one has been appointed.

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