



May 31, 2005

Press Release

Company name	Japan Cash Machine Co., Ltd.
Representative	Koichiro Kamihigashi
Code number	6418
Stock Exchanges	Tokyo and Osaka Stock Exchange, 1 st section
For inquiries	Tsuyoshi Takagaki, General Manager of Corporate Planning
TEL	06-6703-8400

Announcement of transfer pricing related assessment

Japan Cash Machine (hereinafter the Company) received an assessment notice from the Osaka Regional Tax Bureau (hereinafter ORTB) as of May 30, 2005 based on transfer pricing adjustments. The assessed income is 3.4 billion yen and the Company is expected to pay the additional corporate tax including local tax, etc. of close to 1.7 billion.

Upon issuance of an assessment notice, the Company plans to file a petition for exception to the regional director of the ORTB after paying taxes and related liabilities required by Japanese tax regulation. Additionally, for the avoidance of double taxation, the Company shall avail itself to Mutual Agreement Procedure set forth in the provision of the relevant tax treaties. Through the competent authority mutual consultations, the Company plans to exert efforts at having the tax authorities understand and accept the transfer pricing arrangements between itself and its affiliates.

For more detailed information and the company's basic stance on this matter, please refer to the press release "Announcement of transfer pricing related tax assessment" as of May 2, 2005.