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Press Release

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**Notice of the Agreement of Mutual Consultations on
Transfer Pricing related Tax Assessment and APA with The U.S. Tax Agency**

Japan Cash Machine Co., Ltd. (hereinafter referred to as the "Company") has paid an additional tax of 1.6 Billion Yen in total, including due to under payment and delinquency in addition to the corporate tax and local tax following its receipt of the assessment notice as of May 30, 2005 about transfer pricing adjustment on inter-company transactions with the Company's two overseas affiliated companies for the past six years from the fiscal year ending March 1999 through March 2004 from Osaka Regional Tax Bureau as released on May 31, 2005.

To respond to this assessment, the Company made assertion that mutual consultations shall be held between the Tax Agency in Japan and both of United States and Germany on June 30, 2006 for avoidance of double taxation. As a result, on May 9, 2008, the Company received the notice from The National Tax Agency Japan that the agreement had been made in between Japan and Germany as released on May 15, 2008. In addition, the Company received the notice from The National Tax Agency Japan on October 23, 2008 that the agreement of mutual consultations and Advance Pricing Arrangement (APA) was made in between Japan and United States as of October 21, 2008.

Through this agreement, the Company expects the tax refund of 700 Million Yen in total from the side of United States, which means nearly the equal amount the Company paid for an additional tax will be refunded, together with the preceding tax refund from Germany.

At this moment, its effect on the Company's profit and loss in the fiscal year ending March 31, 2009 has not determined yet due to the facts the agreement of Advance Pricing Arrangement (APA) in between Japan and Germany is currently under discussion and the Company needs to forward its accounting procedures after the actual tax refund. The Company will announce the impact when the cumulative effect is clarified.