

(TRANSLATION FOR REFERENCE ONLY)

May 24, 2010

Dear Sirs

Re: Shareholders' Right to Damages

FOI Corporation
Koji Matsuda
Provisional Administrator / ATTORNEY AT LAW

In the notice letter of May 21, 2010, I expressed the view that based on the Financial Instruments and Exchange Act, a certain range of stockholders would most likely to have a right to claim compensation for damages to FOI Corporation.

Regarding the scope of stockholders and the amount of damages, there are still many points that are not clear and the investigation is currently underway, and thus, I am not able to answer any individual inquiries from stockholders at this stage.

After the commencement of bankruptcy proceedings is determined by Tokyo District Court, based on the investigation and examination, I will inform you of my opinion in the capacity of bankruptcy trustee on the amount of damages and the scope of stockholders who have a right to claim compensation for damages on our website as needed.

Your kind understanding would be appreciated.

Sincerely yours,

Koji Matsuda
Provisional Administrator / ATTORNEY AT LAW
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