

July 1, 2010

To Stockholders

Koji Matsuda
Bankruptcy trustee and attorney-at-law
FOI Corporation

Basic Principle for Determination of Stockholder Claim for Damages against FOI Corporation (“Company”)

1. Stockholders entitled to claim for damages and eligible shares

(1) Holders of the shares of stock of the Company as of the close of trading on May 11, 2010 (“Record Time”) are entitled to claims for damages against the Company (“Claims for Damages”).

IMPORTANT: Shares disposed of prior to the Record Time and those acquired on and after May 12, 2010 are not eligible for the Claims for Damages. This is because the losses incurred from decline of the Company’s stock price cannot be determined to be reasonably related to the Company’s account rigging.

(2) Shares acquired during or before June 2004 are not eligible for the Claims for Damages.

2. Form of proof of claim

(1) A full set of documents related to Claim for Damages, including form of proof of claim (“Proofs of Claims, etc.”) were dispatched to the stockholders of record as of March 31, 2010, on June 30, 2010. However, among such stockholders, those who subsequently sold their entire shares of stock of the Company by the Record Time are not entitled to the Claims for Damages even if they file the proofs of claim, and are kindly requested to destroy the Proofs of Claims, etc. once they receive them.

(2) Those who newly acquired the shares of stock of the Company on or after March 29, 2010 are not reflected in the list of stockholders as of March 31, 2010, and accordingly will not receive the Proofs of Claims, etc. Those who newly acquired shares of stock of the Company

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between (and including) March 29, 2010 and the Record Time may request the Proofs of Claims, etc. in the following manners, or may download and print them from the Company's website, and are kindly requested not to contact us by telephone.

<Request by postal mail>

Attn: Case of Heisei 22 (FU) No. 8700 Documentation Desk

City-Yuwa Partners

Marunouchi Mitsui Building

2-2, Marunouchi 2-chome, Chiyoda-ku, Tokyo 100-0005

< Request by fax>

Attn: Case of Heisei 22 (FU) No. 8700 Documentation Desk

City-Yuwa Partners

Fax No.: 03-6212-5700

<Documents Required upon Request>

Written request form

Any form of document is acceptable. Please specify your postal code, address, name, telephone number, facsimile number, and the statement that you desire the Proofs of Claims, etc.

3. Basis of calculation of damages admitted as bankruptcy claim

(1) The amount equal to the acquisition cost of the shares (including the brokerage fee which you have paid for the acquisition; those held through multiple transactions will be calculated on FIFO (first-in first-out) basis) minus the sales proceeds (which shall be zero (0) for the shares held after delisting), plus the brokerage fee which you have paid for sale, shall be recognised as the amount of damages.

(2) With respect to the shares which were sold before the Record Time, the amount of damages does not have to be deducted by the amount of gains therefrom recognized on a FIFO basis, even if any, but any loss from transactions may not be included in the amount of damages. An amount of damages calculated by a method other than FIFO (such as periodic average method or moving average method, or LIFO (last-in first-out) method) is not acceptable, as contrary to the principles for taxation purpose.

(3) Shares acquired on or after May 12, 2010 are not eligible for Claim for Damages

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(please see “IMPORTANT” of 1(1) above).

(4) Costs of evidence are regarded to be subordinated bankruptcy claims, and therefore are not subject to liquidating distribution of the Company. Do not enter the information about these costs in the proofs of claim.

(5) Your damages may not be recognised as bankruptcy claim under certain circumstances (e.g. when you are anyway related to the Company).

Any statement of claims in proof of claims not in conformity with the above will not be recognized as statement of bankruptcy claim.

4. Written evidences (photocopy is acceptable) you are required to file together with proof of claims

Please obtain the following documents from your securities firm and submit them with the proof of claims:

(1) Evidence that you held shares of stock of the Company as of the Record Time

(2) Document showing entire transactions since original acquisition to full disposition or delisting

(Note) The document (2) above does not have to be issued by your securities firm, only if you have acquired the relevant shares outside market before listing.

In addition, a document or documents with which all of the following items can be verified are required (such as a transaction balance report covering the entire period of your holding). As to what document is satisfactory, kindly ask your securities firm.

- (a) Per-unit acquisition cost, number of shares acquired, amount of brokerage fee for acquisition, and total acquisition costs
- (b) Whether or not you have disposed of the shares (in whole or in part)
- (c) If you have disposed of all or some of the shares, per-unit sales price, number of

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shares sold, and the total amount at which you sold them

- (d) If you elect to include the brokerage fee for sale in the bankruptcy claims, the amount of such fee

Please note that if you fail to submit the documents (1) and (2) above, your claims will not be recognised as bankruptcy claims due to lack of evidence.

Some securities firms may ask you for a documentation fee (around 1,050 yen) for the issuance of the above documents. Such fee will be regarded to be subordinated bankruptcy claim, and therefore are not subject to liquidating distribution of the Company. Do not enter the information about such fee in the proof of claim.

5. Filing of proof of claims if you are represented by lawyer

If you have a lawyer represent you, please make sure that the proof of claims be filed by the lawyer, and not by yourself, to avoid duplication.

6. Contact

For any question, please contact:

<Request by postal mail>

Attn: Case of Heisei 22 (FU) No. 8700 Documentation Desk

City-Yuwa Partners

Marunouchi Mitsui Building

2-2, Marunouchi 2-chome, Chiyoda-ku, Tokyo 100-0005

< Request by fax>

Attn: Case of Heisei 22 (FU) No. 8700 Documentation Desk

City-Yuwa Partners

Fax No.: 03-6212-5700

In your query, please include the following information:

* Your postal code, address, name, telephone number and facsimile number

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- * Number of your shares of stock of the Company as of the Record Time
- * Details of your questions

You are kindly requested not to contact us by telephone because, there are so many shareholders of the Company that we cannot handle all the calls.

End