

*June 24, 2010*

### **Notice Concerning Recording of Extraordinary Gain**

The board of directors of TYO Inc. approved a resolution on June 24, 2010 to sell its entire holding in Digital Frontier Inc. (hereafter called "DF"). The sale of this stock is expected to result in a gain on the sale of investment securities in the fourth quarter of the current fiscal year, which ends in July 2010.

#### **1. Reason for sale**

The TYO Group is currently pursuing a policy of focusing resources on strategic business activities as one of its management initiatives. This involves the concentration of resources on advertising content operations, a sector where the group has a strong market position. This field includes TV commercials, Internet advertising, promotional media and other activities. The goal is to build a framework for business operations that is consistently profitable.

Under such management policy, TYO sold a portion (74.31%) of holdings in DF to Fields Corporation on April 16, 2010.

Now that TYO has completed the handing over of DF's management and other businesses to Fields, TYO decided that DF can make business judgment more quickly and flexibly under Fields by selling TYO's entire holding in DF to Fields. Therefore, TYO reached a decision to sell its shares.

#### **2. Number of shares to be transferred, transfer price and percentage of shares held before and after transfer**

- (1) Shares held prior to transfer: 47 shares  
(percentage of shares held by TYO: 9.89%; voting rights held: 47 rights)
- (2) Shares to be transferred: 47 shares  
(percentage of shares held by TYO: 9.89%; transfer price: 86 million yen)
- (3) Shares held after transfer: 0  
(percentage of shares held by TYO: 0.00%; voting rights held: 0)

#### **3. Transfer schedule**

June 24, 2010	TYO board of directors meeting/Signing of the stock transfer agreement
June 30, 2010	Date of stock transfer

#### **4. About extraordinary gain**

TYO expects to record an extraordinary gain of 76 million yen on both a consolidated and non-consolidated basis in the fiscal year ending in July 2010.

#### **5. Outlook**

TYO is currently examining the effect of this sale on its results of operations. An announcement will be made promptly if this examination results in any information that should be disclosed.