【 東京共同会計事務所

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TOKYO KYODO ACCOUNTING OFFICE JOINS RSM INTERNATIONAL (PROVISIONARY MEMBER)

Tokyo Kyodo Accounting Office ("TKAO," Location: Tokyo, Representative Partner: Ryutaro Uchiyama) is pleased to announce that it has entered into a membership contract with RSM International ("RSMi," Headquarters: London, CEO: Jean Stephens) as a provisionary member (March 2009).

The other Japanese member firms (RSM Sawamura & Co. and Seiwa Audit Corporation) and TKAO will provide a full line of taxation, accounting, transactional support, and audit services to Japan related clients as "RSM Japan."

The purpose and expectations of TKAO includes the following:

- enhancing our services related to accounting, tax audit, and due diligence,

for transactions such as cross boarder M&A's by forming strong relationships with member firms in foreign countries,

- obtaining adequate knowledge of IFRS from the programs provided by the RSMi, to support Japanese clients requiring transition to IFRS in the near future.

TKAO will provide transaction support services as its main activity within RSMi.

About RSM International

Established in 1964, RSMi is the ranked as the 6th largest global network of independent accounting firms. The member firms consist of 732 offices in 76 countries.

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RSM International

TOKYO KYODO ACCOUNTING OFFICE