

June 28, 2006

**Bell-Park Co., Ltd.**

President & CEO: Takeru Nishikawa

Stock exchange listing: JASDAQ

Stock code: 9441

Contact: Hiroshi Ishikawa, Corporate Officer, General Manager, Administration Division

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**Notice Regarding the Selection of a Temporary Accounting Auditor**

We give notice that our Board of Auditors resolved on June 28, 2006 to select a temporary accounting auditor in line with Article 346, Clauses 4 and 6, of the Company Law.

1. Reason for selection of a temporary accounting auditor

ChuoAoyama PricewaterhouseCoopers was removed as our accounting firm after it lost its qualification to serve as our accounting firm following an order on May 10, 2006 by the Financial Services Agency to suspend operations for two months from July 1 through August 31, 2006. To avoid a situation in which we have no accounting firm, and to ensure steady auditing operations, we have selected KPMG AZSA & Co., to serve as a temporary accounting auditor.

We plan to submit a resolution for the selection of KPMG AZSA & Co. as a temporary accounting auditor to shareholders at the General Shareholders' Meeting scheduled for March 2007.

2. Name of temporary accounting auditor and accounting firm location

Name: KPMG AZSA & Co.

Location: AZSA Center Bldg. 1-2 Tsukudo-cho, Shinjuku-ku, Tokyo

3. Name of accounting firm to be removed and accounting firm location

Name: ChuoAoyama PricewaterhouseCoopers

Location: Kasumigaseki Bldg. 3-2-5, Kasumigaseki, Chiyoda-ku, Tokyo

4. Date of change

June 28, 2006