

March 24, 2005

Ladies and Gentlemen,

Company Name: KOA Corporation
Name of Representative: President Koichi Mukaiyama
(Code Number 6999 TSE 1st Section)
Contact: Director and Top Management of Management Administration IV
Kayoko Fukano
(Telephone Number: 81-265-70-7171)

Notice regarding the change in the post of a director

In the meeting of board of directors held in March 23, 2005, a resolution was past that the post of a director will change as follows effective April 1, 2005:

Director Katsuhiko Kichiji

(New Post)

Monozukuri Initiative • Business Reform Initiative • In charge of KOA China (Shanghai Representative Office)
Shanghai Representative Office Chief Representative and Top Management of Business Reform Initiative

(Old Post)

Minozukuri Initiative • In charge of KOA China (Shanghai Representative Office) and Shanghai Representative Office Chief Representative
