

Company No. 1753041

**COMPANIES ACT 1985 to 1989
COMPANY LIMITED BY SHARES**

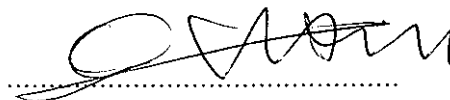
**Special Resolution
of
KOKORO COMPANY LIMITED**

(the "Company")

(passed September 12, 1996)

At the Twelfth Annual General Meeting of the Company duly convened and held at
4-9-1 Shinmeidai Hamaura City, Tokyo, Japan on 12th September,
1996, the following resolution was duly passed as a Special Resolution of the Company.

A resolution has been passed at the First Annual General Meeting
pursuant to Section 252 of the Companies Act 1985 excluding the
application to the Company of Section 384 of the Companies Act 1985
thereby exempting the Company from the obligation to appoint auditors.



Secretary



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