

August 1, 2007

Press Release

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Stock Exchanges Tokyo and Osaka Stock Exchange,  
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### Announcement Regarding the Risk of Irrecoverability of Claims

Japan Cash Machine Co., Ltd., (hereinafter referred to as the “Company”) hereby notifies that there arose a concern that money claims to BOSS Co., Ltd. (hereinafter referred to as the “Customer”), a customer of the Company and its consolidated subsidiary, JCM MEIHO Co., Ltd. may become irrecoverable or delayed in collection as follows:

#### 1. Outline of The Customer

(1) Company Name	BOSS Co., Ltd.
(2) Address	12-10 Uchikanda 3-chome, Chiyoda-ku, Tokyo
(3) Representative	Toyoki Nishihara
(4) Amount of Capital	¥10 million
(5) Line of Business	Operation of Pachinko-Parlar

#### 2. Fact Arisen to the Customer

After the first unsettlement of the payment occurred on June 1, 2007 (released as of June 27, 2007) they filed an application for commencement of civil rehabilitation proceedings on July 31, 2007.

#### 3. Classification and amount of irrecoverable debt

Account Receivables ¥1,134,954 thousand including receivables of ¥83,176 thousand paid by the consolidated subsidiary on behalf of the customer.

#### 4. Outlook

The Company will continuously seek for protection of account receivable and provide its information at once if any changes of business forecast arise from the procedures such as an allowance for this irrecoverable account during the period.