

August 26, 2002

To Whom It May Concern

Company Name: Marubun Corporation

Name and Title of Representative: Kiichi Honikoshi, CEO and Representative Director

(Code No. 7537 Tokyo Stock Exchange, First Section)

Contact: Yoshikazu Kurokawa, Senior Vice President and Director of Business Administration Division

### Notice of Details of Stock Option Issue

Marubun Corporation has announced that at a meeting of its board of directors held August 26, 2002 the details of Common Stock Acquisition Rights to be issued as stock options pursuant to Sections 20 and 21, Article 280 of the Commercial Code of Japan approved at the 55th ordinary general meeting of shareholders held on June 27, 2002 have been decided as follows.

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| 1. Issue date of Common Stock Acquisition Rights  | September 2, 2002  |
| 2. Number of Common Stock Acquisition Rights to be issued   | 1,890 (100 shares per Common Stock Acquisition Rights)   |
| 3. Issue price of Common Stock Acquisition Rights   | To be issued without consideration   |
| 4. Types and numbers of shares to be issued or transferred for Common Stock Acquisition Rights                    | 189,000 shares of Marubun Corporation common stock   |
| 5. Amount to be paid for exercise of Common Stock Acquisition Rights  | To be decided  |
| 6. Total amount of issue price for shares to be issued as a result of exercise of Common Stock Acquisition Rights | To be decided  |
| 7. Period for exercising Common Stock Acquisition Rights  | July 1, 2004 through June 30, 2006   |
| 8. Conditions for exercising Common Stock Acquisition Rights  | <ol style="list-style-type: none"><li>1) A person to be awarded Common Stock Acquisition Rights (hereinafter "Common Stock Acquisition Rights Recipient") must be a director, an auditor or an employee of Marubun Corporation or a director of its subsidiaries at the time of when the right is exercised.</li><li>2) Common Stock Rights cannot be transferred, pledged, inherited or otherwise disposed.</li><li>3) A Common Stock Acquisition Rights Recipient can partially exercise received stock acquisition rights. However, Common Stock Acquisition Rights cannot be exercised when the number of shares to be issued is less than one unit of shares as defined in the Marubun Corporation Articles of Incorporation.</li></ol> |

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| 9. The amount of the issue price for shares to be issued as a result of exercise of Common Stock Acquisition Rights to be included in capital | To be decided  |
| 10. Matters pertaining to transfer of Common Stock Acquisition Rights   | Any transfer of Common Stock Acquisition Rights must be approved by the board of directors                 |
| 11. Individuals to be granted Common Stock Acquisition Rights   | Total of 60 people: 19 directors and 38 employees of Marubun Corporation and 3 directors of its subsidiary |

Notes:

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| 1) Date of resolution of the board of directors to submit the proposal to the ordinary general meeting of shareholders | May 20, 2002  |
| 2) Date of resolution of the ordinary general meeting of shareholders  | June 27, 2002 |