

FOR IMMEDIATE RELEASE

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Announcement of Organizational Change

Nissin Co., Ltd. (the “Company”) hereby announces that on May 12, 2006, its Board of Directors adopted a resolution to implement the organizational change described below, effective June 12, 2006.

The Company will establish a new department called the “Kyushu Sales Department” under its Sales & Marketing Control Division, in order to enhance sales promotion in Kyushu region.

Organizational Chart

As of June 12, 2006.

