

March 9, 2006

Company Name:	Inabata & Co., Ltd.
Representative:	Katsutaro Inabata, President and Representative Director
Stock Code	8098 (1 <sup>st</sup> section of the Tokyo Stock Exchange and the Osaka Securities Exchange)
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### **Grand Dish to Underwrite Stock Warrants to Be Issued by Yakinikuya Sakai**

Grand Dish, jointly capitalized by Inabata & Co., Ltd (“the Company”), the Goldman Sachs Group, Inc. (“Goldman Sachs”) and MOC Corporation (“MOC”; Stock code: 2363, Mothers TSE), today entered into a stock acquisition rights allotment agreement with Yakinikuya Sakai Co., Ltd. (“Yakinikuya Sakai”; Stock code: 7622, JASDAQ.) Under the agreement, Grand Dish will subscribe to the stock acquisition rights to be issued by Yakinikuya Sakai, subject to 1) the security registration statement filed today by Yakinikuya Sakai with the Kanto Local Financial Bureau becoming effective, and 2) a necessary special resolution being approved by the annual general meeting of shareholders of Yakinikuya Sakai.

Going forward, the Company, Goldman Sachs and MOC will cooperate to revitalize Yakinikuya Sakai and improve its shareholder value.

The Company will further strengthen its engagement in the “downstream” food service industry, taking this as an opportunity to expand its food business, which it has designated as one of its strategic business areas.