



November 8, 2004

Listed Company Name: Plaza Create Co., Ltd.
Representative: Yasuhiro Oshima, President
Code Number: 7502 (JASDAQ)
Inquiries: Toru Kuromatsu, Managing Director
Tel: (03) 3222-3265

Notification Concerning Extraordinary Gain

Tokyo FM Broadcasting Co., Ltd. has completed its take-over bid for the shares of GignoSystem Japan, Inc. following its tender offer bid in response to the third-party placement by GignoSystem Japan, and Plaza Create Co., Ltd. has confirmed the amount of the proceeds from sale of its GignoSystem shares. As a result of the sale, Plaza Create will recognize an extraordinary gain as described below.

Number of shares sold	14,740 shares
Proceeds from sale of shares	4,127 million yen
Effect on results	Plaza Create projects it will recognize an extraordinary gain of approximately 3.7 billion yen on its non-consolidated and consolidated financial statements, respectively, for the fiscal year ending in March 2005.
Forecast of operating results	Plaza Create currently is preparing its forecast of operating results for the fiscal year and will report this information as soon as it has finalized the results.

End