

Exhibit

Fiscal Year 2000 Plan

(Unit: 1000 yen)

		Amount	Session Unit cost	Total <u>No. of</u> <u>sessions</u>	Average <u>No. of</u> <u>sessions</u>	No. of customers	Order ratio	No. of leads	Repeat ratio	No. of sessions Prev. year results
Sales		168,000	1,200	140						
	Repeat	84,000	1,200	70					80%	88
	New	84,000	1,200	70	1.55	45	10%	450		
Cost										
	Lecturers	42,000	300	140						
	Materials	28,000	200	140						
Gross profit		98,000	700	140						

END