To Whom It May Concern

Company Name: ARUZE CORP.
Name and Title of Representative: Hajime Tokuda
Representative Executive Officer and President
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Announcement Regarding Non-Expression of Audit Opinion in Internal Control Audit Report

Aruze Corp. (hereinafter referred to as the “Company”) hereby announces that the Audit Report for Internal Control, attached to Internal Control Report of the Company for the fiscal year ending March 2009, will contain the expression “no opinion is stated.”

1. Name of the audit firm which conducted the audit
   Godai Audit Firm

2. The statement in the Audit Report for Internal Control

   In order to provide audit certification in accordance with Article 193-2, Paragraph 2 of Financial Instruments and Exchange Act, Godai Audit Firm has conducted audits on the Company’s Internal Control Report as of March 31, 2009. The Company’s management is responsible for streamlining and operating its internal control concerning its financial reporting and for preparation of Internal Control Report thereof. The Company may not be able to prevent or find false statements in its financial reporting completely.

   We have conducted the internal control audit, excluding the matters stated below, in accordance with auditing standards for internal control concerning financial reporting generally accepted in Japan. Those standards for internal control audit concerning financial reporting require us to obtain reasonable assurance as to whether the Internal Control Report contains material false statement. The internal control audit is conducted on a test basis and contains review of descriptions in the Internal Audit Report as a whole, including management’s statements concerning scope of evaluation, evaluation process and evaluation results of the internal control regarding financial reporting.

   Excluded Matters

   As stated in the Internal Control Report, the Company has expressed that it cannot state its evaluation results on its internal control concerning its financial reporting since it was unable to perform material evaluation procedures due to incomplete development of its internal control including company-wide internal control. Due to this, we could not obtain a reasonable basis for us to express our opinion for the Internal Control Report regarding the internal control concerning the financial reporting of the Company as of March 31, 2009.

   Considering the significance of the impact on the financial reporting in the internal control which limits the scope of the evaluation in Internal Control Report, we do not express our opinion as to whether the above-mentioned Internal Control Report, which fails to express the evaluation results on the internal control concerning the financial reporting of the Company as of March 31, 2009, properly states the evaluation of the internal control concerning the financial reporting.

   Godai Audit Firm and its Engagement Partners have no interest in the Company that should be disclosed in accordance with provisions of the Certified Public Accountants Act.

- End -
3. Receipt date of the Audit Report on Internal Control
   June 29, 2009

4. Audit opinion in the Audit Report on Financial Statement
   It is UNQUALIFIED OPINION (unconditional opinion without any adverse or qualified opinion).

5. Future improvement plans by the Company
   The Company was unable to perform the material evaluation procedures for its internal control concerning the
   financial reporting. This was caused by incomplete development of the internal control, including a short fall of
   human resources who are knowledgeable and experienced in accounting and finance while the Company strived
   to fill in the short fall without success and work load increase due to organizational restructure of its subsidiaries
   through mergers and acquisitions during the current fiscal year.

   Since the Company recognizes the importance of development and operation of internal control concerning
   financial reporting, it will complete the development of internal control. For the coming business year, the
   Company is scheduling to complete the development and evaluation of internal control as of the relevant
   reference date. More specifically, the Company will develop and operate the control environment (six elements of
   performance standards) which will significantly impact on the company-wide internal control by the end of the
   2nd Quarter. With respect to process for settlement of account and financial reporting, the Company will
   employ several persons who are knowledgeable and experienced in accounting and finance which are necessary
   for development of its internal control, and will conduct education and training of existing employees. Development for primary work processes will be completed by the end of the 2nd Quarter.

   End of the announcement