

February 19, 2008

ISB Signs Agreement with Sophia Systems to Receive Support for Sales of the *Smartmark* Testing Tool

The Board of Directors of ISB Corporation approved a resolution on February 19, 2008 to sign a memorandum of understanding concerning an agreement with Sophia Systems Co., Ltd. under which ISB will receive assistance involving sales of *Smartmark*, ISB's Symbian OS testing tool.

1. Reason for reaching sales support agreement

ISB's *Smartmark* Symbian OS testing tool is a loadable application core that measures and records the execution processing performance of the drawing and display system native API of hardware devices that use the Symbian OS. The tool is operated as a plug-in with the Carbide. C++ integrated development environment of Nokia for the purpose of supporting the development of embedded applications. Sophia Systems is a Nokia sales agent and has technical expertise concerning the development of products that can be used with *Carbide. C++*. By signing this sales support agreement, ISB will be better able to sell its products because of the broader range of sales channels. In addition, Sophia Systems will be better able to offer its *Carbide. C++* customers solutions that have more added value. These and other benefits of this agreement are expected to contribute to further growth of the corporate value of both companies. For these reasons, the two companies agreed to sign this memorandum of understanding.

2. Description of sales support contract

- (1) *Smartmark* sales promotion activities in conjunction with sales of the *Carbide* products of Nokia
- (2) Improvement of product services by gathering information about customers' needs involving applicable products

3. Profile of Sophia Systems Co., Ltd.

- (1) Name Sophia Systems Co., Ltd.
- (2) Activities Development, manufacture, sale, repair, maintenance and consulting for electronic devices; data and communication services and associated installation services; software
- (3) Established January 9, 2008
- (4) Head office 6-2 Minami-Kurokawa, Asao-ku, Kawasaki-shi, Kanagawa
- (5) CEO Katsumi Harashima, President and Representative Director
- (6) Capital 90 million yen
- (7) Employees 100
- (8) Shareholder Sophia Holdings Co., Ltd. (100%)
- (9) Relationship with ISB
Partner that assists in sales of tools
No equity or personnel relationships

4. Timetable

- | | |
|-------------------|----------------------------------------------------------|
| February 19, 2008 | Meeting of Board of Directors |
| February 19, 2008 | Signing of memorandum of understanding for sales support |

February 19, 2008

Start of sales support

5. Effect on results of operations

There will not be a material effect on results of operations in the current fiscal period (ending December 2008) from sales support associated with this memorandum of understanding.

ISB will announce any effect on results of operations in the following years once this information has been determined.