

May 31, 2007

Company Name: ISEKI & CO., LTD.

Company representative: President Hiroyuki Nakano

Company Code: 6310

Stock Exchange Listings: Tokyo 1st Section, Osaka 1st Section

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Notice of recruitment of voluntary retirees

We would like to report that we have decided to implement recruitment of voluntary retirees today as stated below.

1. Reason of the implementation

We engage in the reinforcement of basis of management and improvement of the earning structure, and to accompany such efforts, we recruit voluntary retirees to help realize efficiency of our personnel resource.

2. Outline of recruitment of voluntary retirees

- 1) Subject of recruitment: All employees 50 years old or over
- 2) Number of recruitments: We expect approximately 300 employees
- 3) Period of recruitment: June 18,2007 – June 30, 2007
- 4) Date of retirement: June 30, 2007
- 5) Others: The Company provides voluntary retirees with favorable treatment such as payment of special allowance.