

April 11, 2006

To whom it may concern:

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 Link Theory Holdings Co., Ltd.  
 President and CEO, Chikara Sasaki  
 (Code : 3373 Tokyo Stock Exchange - Mothers)  
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Conclusion of Exclusive Distribution Agreement  
 (with 7 For All Mankind)

Link Theory Holding Co., Ltd (LTH) announces an exclusive distribution agreement in Japan between Urbanholics Co., Ltd., a 100% subsidiary of LTH, and premium denim brand 7 For All Mankind.

7 For All Mankind launched the premium denim market in the United States when it was founded in 2000 by Peter Koral of Koral Industries. The denim brand quickly earned critical acclaim and an immediate following for its amazing fits, fabrics, and finishes in denim. 7 For All Mankind has since expanded its line to include a complete men's collection, women's shirts, skirts and outerwear using fabrics such as corduroy, velvet, twill, and satin as well as a children's denim collection.

Urbanholics Co., Ltd will start its distribution of 7 For All Mankind collections beginning May 1, 2006. 7 For All Mankind products were previously distributed by Caitac International, Inc. with approximately 300 accounts. Urbanholics will restructure the customer base to 100 accounts which will be comprised of large prestigious department stores and select shops with better branding capabilities. Urbanholics will distribute 7 For All Mankind mainly through the wholesale windows but will also develop its retail shops in Tokyo, Osaka and Kyushu areas. The first flagship retail shop is planned to be opened in Tokyo in this coming fall with area of approximately 50-60 square meters.

We anticipate no material impact on the financial statements of LTH for the fiscal year ended at August 31, 2006 as the distribution will start from this May.

**Urbanholics Co., Ltd.**

Location	2-15-6 Ebisu-Nishi Shibuya-ku Tokyo 150-0021 Japan
Representative	Naoyuki Ichioka
Main areas of operation	Production and sales of casual apparel goods
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