

April 5, 2007

For Immediate Release

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**Notice concerning Revision of Forecasts of Profit Distribution
 for the Fiscal Period Ending February 28, 2007**

LCP Investment Corporation (the “Investment Corporation”) today announced its revised forecasts of profit distribution for the fiscal periods ending February 28, 2007 (the second fiscal period from September 1, 2006 through February 28, 2007), which were released on October 23, 2006.

**1. Revision of Forecasts of Profit Distribution for the Fiscal Period ending February 28, 2007
 (The Second Fiscal Period from September 1, 2006 through February 28, 2007)**

	Distribution per Unit (excluding distribution in excess of earnings per unit)	Distribution in Excess of Earnings per Unit
Previous Forecast (October 23, 2006) (A)	12,359 yen	-
Revised Forecast (B)	13,300 yen	-
Difference (B) – (A)	941 yen	-
Rate of Change	7.6%	-

Note: This document is a public announcement regarding revision of forecasts of profit distribution for the fiscal period ending February 28, 2007 and has not been prepared as an inducement or invitation for investment. We caution readers to undertake investment decisions at their own examination and responsibility.

(Reference) The result of distribution per unit for the previous fiscal period: 5,780 yen (However, the actual number of asset management days for the previous period is 101 days.)

2. Reason for the Revision of Forecasts of Profit Distribution

The Investment Corporation has clarified the financial results for the fiscal period ending February 28, 2007. Due to this matter, the Investment Corporation has determined to revise the forecasts of distribution per unit for the fiscal period ending February 28, 2007 released on October 23, 2006. Compared to the initial forecasts, the revised forecasts are reflecting (i) certain profit of the Investment Corporation obtained by forfeiture of a certain deposit due to early termination by a tenant and (ii) the increase of rent income.

[Note]

1. The revised forecasts presented in this document are the forecasts of the financial results as of today. The actual distribution per unit may vary. The Investment Corporation does not guarantee the cash distribution amount identified above.
2. The Investment Corporation may further revise the forecasts if the Investment Corporation expects a large variance from the above forecasts.
3. Amounts less than one whole unit amount are rounded off to the nearest tenth.

* This document is being distributed today to the Kabuto Club (the press club of the TSE) as well as to the press club for the Ministry of Land, Infrastructure and Transport and the press club for specialty construction newspapers at the Ministry of Land, Infrastructure and Transport.

* Web site of the Investment Corporation: <http://www.lcp-reit.co.jp>

* This English language notice is a translation of the Japanese language notice issued on the same day and was prepared solely for the convenience of, and reference by, overseas investors. LCP Investment Corporation makes no warranties as to its accuracy or completeness.

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