

September 13, 2007

For Immediate Release

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Notice concerning Unitholder Status as of the End of the 3rd Period (period that ended August 31, 2007)

Today, LCP Investment Corporation (“the Investment Corporation”) received, from the agent of the unitholders’ list, etc., The Chuo Mitsui Trust and Banking Company, Limited, a list of the large unitholders (the top 20 (twenty) unitholders) as of August 31, 2007, and we hereby report that the top three unitholders shown on such list held an aggregate number of units that exceeded 50% (actually, 51.07%, which is the mathematical total of the ownership ratio represented by the units respectively held by each of the top 3 unitholders) of all units of the Investment Corporation’s outstanding investment units. Also, as 2 (two) companies from among the top 3 (three) companies held the Investment Corporation’s investment units through collateral accounts or trust accounts, it is thought that such companies are holding such units on behalf of substantial investors.

The unitholding status of the top three unitholders of the Investment Corporation’s investment units, based on large unitholding reports submitted up to today (not including changes made on or since September 1, 2007), is as shown in the table below.

Unitholding status of the top three unitholders, based on large unitholding reports

Name of Investors	Submission Date	Number of Units Held	Ratio of Units Held
New Mission Funding Corporation	April 4, 2007	32,500 units	35.40%
Nikko Asset Management Co., Ltd.	April 19, 2007	5,485	5.97%
Nikko Citigroup Limited		316	0.34%
Nikko Global Wrap Ltd.		177	0.19%
Subtotal		5,978 units	6.51%
Prospect Asset Management, Inc.	May 8, 2007	5,730 units	6.24%
Total		44,208 units	48.15%

(NB) All listed figures are based on large unitholding reports or amendments to such reports. Also, Nikko Asset Management Co., Ltd., Nikko Citigroup Limited and Nikko Global Wrap Ltd. are joint holders.

Large unitholding reports must be submitted within five (5) business days from when the holding ratio of shares, etc., as defined under the Securities and Exchange Law of Japan, surpasses 5%, and amendments to such reports must be submitted within five (5) business days from when the holding ratio of shares, etc. increases or decreases by 1% or more.

Under the taxation law of Japan, according to special exemption provisions concerning the taxation of investment corporations, it is permitted that investment corporations satisfying certain requirements (conduit requirements, “*doukansei youken*”) can include the amount corresponding to the distribution of profit among the monetary distribution in the expenses of the investment corporation, in order to avoid dual taxation of the investment corporation and the investors. One such conduit requirement is that, at the end of

the business years, the investment corporation must not fall under the category of an affiliated company (“*douzoku gaisha*”) (i.e., more than 50% of the total outstanding investment units are not held by three or fewer investors or by special associates thereof). Accordingly, in the event that the ratio of units held by the Investment Corporation’s top three unitholders exceeded 50% as of the end of the 3rd period (period that ended August 31, 2007), the Investment Corporation would not satisfy the said requirements, and the monetary distribution would decrease by an amount corresponding to the taxation burden. (The Investment Corporation’s legal effective rate of taxation for the 2nd period was 39.39%.)

The Investment Corporation believes, in consideration of the abovementioned large unitholding reports submission status, that among the top 3 (three) unitholders shown in the list of large unitholders, the substantial unitholders holding our investment units through collateral accounts or trust accounts are in fact holding our investment units for multiple substantial investors, and at present, in addition to investigating those substantial investors, based on discussions with our tax advisers, we are confirming the applicability of the abovementioned conduit requirements.

We shall make prompt disclosure of any new facts that come to light concerning this matter.

Also, at the present time, there is no change to our forecast distribution per unit (12,800 yen) for the 3rd period (period that ended August 31, 2007) that was announced on May 18, 2007.

- * 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 to the press club for specialty construction newspapers at the Ministry of Land, Infrastructure and Transport.
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