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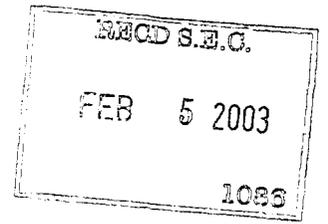
JUSTSYSTEM CORPORATION

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Jan 28, 2003

Securities and Exchange Commission  
450 Fifth Street, N.W.  
Washington, D.C.

SUPPL



Ladies and Gentlemen:

Justsystem Corporation has determined that the number of holders of its common stock resident in the United States is less than 300. Consequently, pursuant to Rule 12g3-2(a), the common stock of Justsystem is exempt from Section 12(g) of the Securities Exchange Act of 1934, and Justsystem intends to discontinue furnishing information to the Securities and Exchange Commission pursuant to Rule 12g3-2(b).

If you have any questions relating to the foregoing, please contact our counsel, Theodore A. Paradise of Davis Polk & Wardwell in Tokyo at 813-5561-4430, fax 813-5561-4425.

Very truly yours,

Jun Iuchi  
Assistant General Manager  
Accounting Department  
Justsystem Corporation

