

(Translation)

Rule for Handling of Shares

Effected: April 1, 1967

Revised: April 23, 1975

January 12, 1978

October 1, 1982

January 1, 1992

October 1, 1999

April 1, 2000

December 4, 2000

March 10, 2001

October 1, 2001

November 26, 2001

April 1, 2002

March 12, 2003

April 1, 2003

March 30, 2004

May 1, 2006

March 29, 2007

November 8, 2007

January 5, 2009

September 9, 2009

January 6, 2010

Rule for Handling of Shares

Chapter 1 General Provisions

Article 1 (Purpose)

Handling procedures and commissions relating to the Company's shares are determined by this rule pursuant to the Articles of Association, rules set out by Custody and Exchange Agent (*K.K. Shoukenn Hokan Hurikae Kikou*, hereinafter referred to as 'Kiko') and rules set out by security houses and other account custodians in which shareholders hold their accounts (hereinafter referred to as "Security Houses").

Article 2 (Transfer Agent)

Transfer Agent and its management office in relation to the Company's Register of Shareholders are as follows:

Transfer Agent:

Chuo Mitsui Shintaku Bank K.K.
33-1 Shiba 3-chome, Minato-ku, Tokyo

Management Office:

Head Office, Chuo Mitsui Shintaku Bank K.K.
33-1 Shiba 3-chome, Minato-ku, Tokyo

Chapter 2 Share Registration

Article 3 (Share Registration)

Changes in the Company's Register of Shareholders shall be entered by notices made by Kiko, excluding notices made by Kiko in accordance with Paragraph 3 of Article 154 of the Stock and Bond Transfer Act (hereinafter referred to as "Individual Shareholder Notice").

2) In addition to the previous paragraph, changes in the Company's Register of Shareholders shall be entered without notices from Kiko in case of the issue of new shares or in other cases that changes to the Company's Register of Shareholders are required by laws and regulations.

3) Characters and symbols used in the Company's Register of Shareholders shall be those designated by Kiko.

Article 4 (Shareholder Registration)

Shareholders shall register their name and address by way of Security Houses in accordance with rules set out by Kiko. The same shall apply when a change has been made in the registered item.

Article 5 (Corporate Representatives)

In case that a shareholder is a corporation, a representative shall be registered by way of Security Houses in accordance with rules set out by Kiko. The same shall apply when a change has been made in the registered item.

Article 6 (Representative of Joint Ownership)

When a share is owned jointly by more than one person, a representative shall be determined and the name and address of the representative shall be registered by way of Security Houses in accordance with rules set out by Kiko. The same shall apply when a change has been made in the registered item.

Article 7 (Legally Entitled Agents)

Guardians, attorneys or other legally entitled agents of shareholders shall register their name and address by way of Security Houses in accordance with rules set out by Kiko. The same shall apply when dismissal or a change in the registered item has been made.

Article 8 (Registration of Address to which Notice shall be sent for Non-residents)

Shareholders, registered pledgees or their legally entitled agents who have no residence in Japan shall appoint a regular agent or determine the address to which notice shall be sent within the boundary of Japan, and the name and address of the regular agent or the address to which notice shall be sent shall be registered by way of Security Houses in accordance with rules set out by Kiko. The same shall apply when dismissal or a change in the registered item has been made.

Article 9 (Shareholder Notices by way of Kiko)

Shareholder notices received by way of Security Houses and Kiko shall be deemed as genuine notices from the said shareholders.

Chapter 3 Shareholder Identification

Article 10 (Shareholder Identification)

Shareholders, when they exercise shareholder rights including requests (hereinafter referred to as “Requests”), shall attach or submit a certificate to verify shareholder identification (hereinafter referred to as “Certificate), unless the Company has other means to verify shareholder identification.

2) Requests made by way of Security Houses and Kiko shall be deemed as genuine Requests from shareholders without the submission of Certificates.

3) Shareholders, when they make Requests by way of agents, shall attach a power of attorney, in which shareholders affix their signature or seal with their name, in addition to the procedures prescribed in the preceding two paragraphs. In the power of attorney, the name and address of the agent shall be described.

4) Paragraphs 1 and 2 shall apply to the agents of shareholders.

Chapter 4 Procedures for Exercising Shareholder Rights

Article 11 (Minority Shareholders’ Rights)

Shareholders, when they exercise minority shareholders’ rights prescribed in Paragraph 4 of Article 147 of Stock and Bond Transfer Act to the Company directly, shall submit written requests with their signature or seal and attach the voucher of acceptance of Individual Shareholder Notice.

Article 12 (Purchase of a Fraction of the Unit of Shares)

Shareholders, when they demand the Company to purchase a fraction of the unit of shares held by the said shareholders, shall make their requests by way of Security Houses and Kiko in accordance with rules set out by Kiko.

Article 13 (Purchase Price)

The purchase price of the preceding article shall be the closing price at the Tokyo Stock Exchange on the day the request has reached the Management Office of the Transfer Agent (If no trading was done on that day, the first traded price on the following trading day will apply.) multiplied by the number of shares purchased.

Article 14 (Payment of Purchase Price)

The purchase price shall be paid on the fourth working day after the day the purchase price was determined as prescribed in the preceding article unless otherwise prescribed by the Company.

2) Shareholders may request the Company to pay the purchase price through a bank transfer to a designated bank account or by Japan Post Bank cash transfer.

Article 15 (Transfer of Purchased Shares)

The fraction of the unit of shares purchased shall be transferred to the Company's account when the purchase price has been paid or the payment procedures are completed.

Article 16 (Method of Incremental Share Selling Request)

Shareholders, when they request the Company to sell incremental shares which will make a fraction of the unit of shares a hole unit (hereinafter referred to as "Incremental Share Selling Request") to the said shareholders, shall make their requests by way of Security Houses and Kiko in accordance with rules set out by Kiko.

Article 17 (Request in excess of Treasury Stock)

If the total number of shares requested by Incremental Share Selling Requests on a certain day exceeds the number of shares held by the Company and precedence among the requests is unclear, all the requests on the day shall take no effect.

Article 18 (Effective Date)

The Incremental Share Selling Request shall take effect when the Incremental Share Selling Request reaches to the Management Office of the Transfer Agent.

Article 19 (Determination of Sale Price)

Sale price of the incremental shares shall be the closing price of the Tokyo Stock Exchange on the day the Incremental Share Selling Request takes effect (If there is no transaction on that day, the price of the first transaction made thereafter) multiplied by the number of shares selling.

Article 20 (Transfer of Title of Shares Sold)

The number of shares sold in the Incremental Share Selling Request procedure shall be transferred to the shareholder's account from the Company' treasury stock account on the day the sale price has been received by the Company.

Article 21 (Suspension Period)

The Company shall suspend the receipt of the Incremental Share Selling Requests from the tenth business day prior to the following days:

1. June 30
 2. December 31
 3. Other specific days designated by Kiko
- 2) The Company may designate a suspension period for the Incremental Share Selling Requests, if the Company judges it necessary, other than the period prescribed in the preceding paragraph.

Chaper 5 Special Accounts

Article 22 (Special Accounts)

Shareholder identification and other procedures for shareholders in special accounts shall be handled in accordance with rules set out by Kiko and the Special Account Custodian.

Supplements:

Article 1 (Revisions)

Revisions to this rule shall be made by the resolution of the Board of Directors.