



MEMBERSHIP

May 16, 2006

For immediate release:

USS Co., Ltd.

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Notice of Partial Revisions to Articles of Incorporation

USS Co., Ltd. today announced that, by resolution of the meeting of the Board of Directors held on May 16, 2006, USS will submit an agenda concerning “Partial Revisions to the Articles of Incorporation” for approval at the 26th Annual General Meeting of Shareholders to be held on June 28, 2006.

1. Reason for the revisions

In accordance with the enforcement of the “Corporation Law” (Law No. 86, 2005) on May 1, 2006, the Company will make necessary revisions to the Articles of Incorporation to comply with the said law.

The followings are the major proposed changes, which are described under new articles.

(1) Article 1. Corporate Name

The Company proposes to add the Company name in English.

(2) Article 4. Governing Body

Pursuant to Article 326, Clause 2 of the Corporation Law, the Company proposes to newly establish the necessary governing body for the Company.

(3) Article 5. Public Announcement Method

The Company proposes to change public announcement method to electronic means from providing in the Nihon Keizai Shimbun, and establish the measure as an alternative when such electronic announcement cannot be made.

(4) Article 7. Issuance of Share Certificates

In compliance with Article 214 of the Corporation Law, the Company proposes to newly establish the provision of the issuance of share certificates.

(5) Article 10. Rights of Shareholders Holding Odd-lot Shares

Pursuant to the Corporation Law, the Company proposes to newly stipulate the rights of shareholders holding odd-lot shares.

(6) Article 14. Date of Record

In accordance with the Corporation Law, the Company proposes to delete Article 8. (Date of Record) of Chapter 2 “Shares” in the current Articles of Incorporation, and newly establish Article 14 (Date of Record) in Chapter 3 “General Meeting of Shareholders” in the revised Articles of Incorporation.

(7) Article 15. Convener and Chairman

The Company proposes to change the convener of meetings of the General Meeting of Shareholders to Chairman the Board of Directors.

(8) Article 16. Deemed Provision of the Disclosure via the Internet of Reference Materials, etc. for General Meeting of Shareholders

The Company proposes to newly provide that in convening a General Meeting of Shareholders, the Company may be deemed to have provided shareholders with reference documents, etc. for a General Meeting of Shareholders by disclosing such information via the Internet.

(9) Article 18. Exercise of Voting Rights by Proxy

Pursuant to the Corporation Law, the Company proposes to add the number of proxies.

(10) Article 21. Term of Office of the Directors

The Company proposes to change the term of office of a Director to one year.

(11) Article 22. Representative Director and Titled Directors

With the implementation of organizational changes and appointment of officers, the Company proposes to newly establish as Titled Directors the post of Vice Chairman of the Board of Directors.

(12) Article 25. Resolution Method of the Board of Directors

In compliance with the Corporation Law, the Company proposes to newly provide that if requirements stipulated by Article 370 of the said law are met, a relevant resolution is deemed to have been passed by the Board of Directors.

(13) Article 26. Rules for the Board of Directors

The Company proposes to newly provide that matters pertaining to the Board of Directors should be governed by rules for the Board of Directors as well as by applicable laws and regulations or the Articles of Incorporation.

(14) Article 28. Release of Liability of Outside Directors and Article 38. Release of Liability of Outside Corporate Auditors

The Company proposes to newly establish that the Company may enter into contracts with Outside Directors and Outside Corporate Auditors to limit the extent to which such parties can be held liable for neglect of their duties.

(15) Article 32. Appointment of Substitute Corporate Auditor

The Company proposes to newly stipulate that in case of shortage in number of Corporate Auditors, the Company may appoint in advance a substitute Corporate Auditor by resolution of General Meeting of Shareholders.

(16) Article 36. Rules for the Board of Corporate Auditors

The Company proposes to newly provide that matters pertaining to the meetings of the Board of Corporate Auditors should be governed by the rules for the Board of Corporate Auditors as well as by applicable laws and regulations and/or the Articles of Incorporation.

(17) Article 40. Date of Record for Distribution of Retained Earnings

The Company proposes to set up the date of record for a year-end dividend to be March 31 each year.

(18) Other revisions

With the changes of the above, the Company revises the changes of the number of Articles, changes of expressions, revisions of words and phrases, and other changes as necessary.

2. Details of the revisions

(The underlined portions indicate the revisions.)

Current Articles of Incorporation	Revised Articles of Incorporation
Chapter 1. General Provisions	Chapter 1. General Provisions
Article 1. Corporate Name	Article 1. Corporate Name
The Company shall be called USS Co., Ltd.	The Company shall be <u>Kabushiki Kaisha USS in Japanese and be expressed as USS Co., Ltd. in English.</u>
Article 2. Purpose	Article 2. Purpose
(Provision omitted)	(Unchanged)
Article 3. Location of the Head Office	Article 3. Location of the Head Office
(Provision omitted)	(Unchanged)
(New)	<u>Article 4. Governing Body</u>
	<u>The Company shall have the following governing bodies in addition to the general meeting of shareholders and Directors.</u>
	<u>(1) Board of Directors</u>
	<u>(2) Corporate Auditors</u>
	<u>(3) Board of Corporate Auditors</u>
	<u>(4) Accounting Auditors</u>
<u>Article 4. Public Announcement Method</u>	<u>Article 5. Public Announcement Method</u>
Public announcement of the Company shall be <u>inserted</u> in the Nihon Keizai Shimbun.	Public announcement of the Company shall be <u>given by electronic means; provided, however, electronic notification is met available due to accident and other reasons, such notice shall be given by means of publishing</u> in the Nihon Keizai Shimbun.
Chapter 2. Shares	Chapter 2. Shares
<u>Article 5. Total Number of Shares Issued by the Company</u>	<u>Article 6. Total Number of Shares Authorized to be Issued</u>
The total number of shares <u>to be issued by the Company</u> shall be one hundred twenty million (120,000,000) shares.	The total number of shares <u>that the Company is authorized to issue</u> shall be one hundred twenty million (120,000,000) shares.
(New)	<u>Article 7. Issuance of Share Certificates</u>
	<u>The Company shall issue certificates for its shares.</u>

Current Articles of Incorporation	Revised Articles of Incorporation
<p><u>Article 6. Purchase of Treasury Stock</u> The Company may <u>buy back</u> its own shares by a resolution of the Board of Directors in accordance with the provision in <u>Article 211-3, Clause 1, Item 2 of the Commercial Code</u>.</p> <p><u>Article 7. Number of One-lot Shares and the Non-issuance of Odd-lot Shares</u></p> <ol style="list-style-type: none"> 1. The number of one-lot shares for the Company shall be ten (10) shares. 2. The Company shall not issue any share certificates related to odd-lot shares, unless provided for in the Share Handling Rule. <p>(New)</p>	<p><u>Article 8. Acquisition of Treasury Stock</u> The Company may <u>acquire</u> its own shares <u>through transactions in the market and other means</u>, by a resolution of the Board of Directors in accordance with the provision in <u>Article 165, Clause 2 of the Corporation Law</u>.</p> <p><u>Article 9. Number of One-lot Shares and the Non-issuance of Odd-lot Shares</u></p> <ol style="list-style-type: none"> 1. The number of one-lot shares for the Company shall be ten (10) shares. (Small change in Japanese) 2. <u>Notwithstanding the provision of Article 7,</u> the Company shall not issue any share certificates related to odd-lot shares, unless provided for in the Share Handling Rule. <p><u>Article 10. Rights of Shareholders Holding Odd-lot Shares</u> <u>Shareholders (including the Beneficial Shareholders, the same applies hereinafter) of the Company may not exercise any rights in respect of odd-lot shares held by them other than the following rights:</u></p> <ol style="list-style-type: none"> (1) <u>Rights stipulated in each item of Article 189, Clause 2 of the Corporation Law;</u> (2) <u>Rights to make the request stipulated in Article 166, Clause 1 of the Corporation Law; and</u> (3) <u>Rights to receive the allotment of offered shares and offered subscription rights, proportionate to the number of shares held by the shareholders.</u>

Current Articles of Incorporation	Revised Articles of Incorporation
<p><u>Article 8. Date of Record</u></p> <p><u>1. The Company shall regard Shareholders (including the beneficial Shareholders, the same applies hereinafter) with voting rights who are recorded in the Register of Shareholders (including the Register of Beneficial Shareholders, the same applies hereinafter) as of the end of each settlement term, as the Shareholders to exercise such rights at the Annual General Meeting of Shareholders related to the relevant settlement term.</u></p> <p><u>2. In addition to the cases provided for in these Articles of Incorporation, if necessary, the Date of Record may be decided provisionally by a resolution of the Board of Directors and by making an advance public announcement.</u></p> <p><u>Article 9. Transfer Agent</u></p> <p><u>1. The Company shall appoint a transfer agent for its shares.</u></p> <p><u>2. Stock transfer agent/transfer office shall be decided by the Board of Directors' resolutions.</u></p> <p><u>3. The Register of Shareholders and certificate forfeiture register shall be retired at the office of the transfer agent, with stock transfer and equity related clerical work to be handled by the stock transfer agent; The Company shall not undertake such tasks.</u></p>	<p>(Deleted)</p> <p><u>Article 11. Agent to Manage Shareholders' Register</u></p> <p><u>1. The Company shall appoint an agent to manage the shareholders' register.</u></p> <p><u>2. The agent to manage the shareholders' register and the agent's office shall be decided by the Board of Directors.</u></p> <p><u>3. The preparation and retention of the Register of Shareholders (including the Register of the Beneficial Shareholders, the same applies hereinafter), the ledger of subscription rights and the register of lost share certificate, and any other matters concerning the Register of Shareholders, the ledger of subscription rights and the register of lost share certificate shall be handled by the agent to manage the shareholders' register, and not by the Company.</u></p>

Current Articles of Incorporation	Revised Articles of Incorporation
<p><u>Article 10. Share Handling Rule</u> <u>The types of share certificates of the Company, the transfer of the title of such shares and any other share-related handling and charges,</u> shall be in accordance with the applicable laws and regulations, and as stated in these Articles of Incorporation and the Share Handling Rule provided by the Board of Directors.</p> <p>Chapter 3. General Meeting of Shareholders</p> <p><u>Article 11. Convocation</u> An Ordinary Annual Meeting of Shareholders of the Company shall be convened <u>within three (3) months of the day following each settlement term</u> and an Extraordinary General Meeting of Shareholders shall be convened whenever necessary.</p> <p style="text-align: center;">(New)</p> <p><u>Article 12. Convener and Chairman</u> 1. The <u>President</u> shall convene the General Meeting of Shareholders and serve as Chairman. 2. If any circumstance prevents the <u>President</u> from performing the above duty, another Director shall convene such a General Meeting of Shareholders and serve as the Chairman, in the order predetermined by the Board of Directors.</p>	<p><u>Article 12. Share Handling Rule</u> <u>Handling and charges related to the Company's shares</u> shall be in accordance with the applicable laws and regulations, and as stated in these Articles of Incorporation and the Share Handling Rule provided by the Board of Directors.</p> <p>Chapter 3. General Meeting of Shareholders</p> <p><u>Article 13. Convocation</u> An Ordinary Annual Meeting of Shareholders of the Company shall be convened <u>in June each year</u> and an Extraordinary General Meeting of Shareholders shall be convened whenever necessary.</p> <p><u>Article 14. Date of Record</u> <u>The Date of Record for the determination of shareholders who are entitled to vote at the Annual General Meeting of Shareholders shall be March 31 each year.</u></p> <p><u>Article 15. Convener and Chairman</u> 1. The <u>Chairman of the Board</u> shall convene the General Meeting of Shareholders and serve as Chairman. 2. If any circumstance prevents the <u>Chairman of the Board</u> from performing the above duty, another Director shall convene such a General Meeting of Shareholders and serve as the Chairman, in the order predetermined by the Board of Directors.</p>

Current Articles of Incorporation	Revised Articles of Incorporation
(New)	<p><u>Article 16. Deemed Provision of the Disclosure via the Internet of Reference Materials, etc. for General Meeting of Shareholders</u></p> <p><u>In convening a General Meeting of Shareholders, the Company may be deemed to have provided shareholders with necessary information that should be described or presented in reference materials for the General Meeting of Shareholders, business reports, and non-consolidated and consolidated financial reports, if they are disclosed via the Internet in accordance with the Ministry of Justice Ordinance.</u></p>
<p><u>Article 13. Resolution Method</u></p> <p>1. Resolutions of General Meeting of Shareholders shall be passed with a simple majority of the <u>voting rights represented</u> at the meeting, unless otherwise specified in the laws and regulations or Articles of Incorporation.</p> <p>2. The <u>special</u> resolution stipulated in <u>article 343 of the Commercial Code</u> shall be passed with a two-third (2/3) <u>majority</u> of the shareholder <u>rights represented, provided</u> a quorum of no less than one-third (1/3) of <u>all shareholder rights</u> is satisfied.</p>	<p><u>Article 17. Resolution Method</u></p> <p>1. Resolution of General Meeting of Shareholders shall be passed with a simple majority of the <u>votes of shareholders with voting rights present</u> at the meeting, unless otherwise specified in laws and regulations or these Articles of Incorporation.</p> <p>2. The resolution stipulated in <u>Article 309, Clause 2 of the Corporation Law</u> shall be passed with a two-third (2/3) <u>or more</u> of the shareholders <u>with voting rights representing</u>, a quorum of no less than one-third (1/3) of <u>votes of shareholders with voting rights present</u>.</p>
<p><u>Article 14. Exercise of Voting Rights by Proxy</u></p> <p>1. A shareholder may exercise his/her voting rights by appointing <u>another</u> shareholder, with the voting rights of the Company, as a proxy.</p> <p>2. (Provision omitted)</p>	<p><u>Article 18. Exercise of Voting Rights by Proxy</u></p> <p>1. A shareholder may exercise his/her voting rights by appointing <u>one (1)</u> shareholder, with the voting rights of the Company, as a proxy.</p> <p>2. (Unchanged)</p>

Current Articles of Incorporation	Revised Articles of Incorporation
Chapter 4. Directors and the Board of Directors <u>Article 15. Number of Directors</u> (Provision omitted) <u>Article 16. Appointment Method for Directors</u> 1. (Provision omitted) 2. Any resolution for the appointment of Directors shall be passed, with <u>the presence</u> of Shareholders <u>having no less than one-third (1/3) of the voting rights of all the Shareholders, and by a majority of such votes of those present.</u> 3. (Provision omitted) <u>Article 17. Term of Office of the Directors</u> 1. The term of office of a Director of the Company shall be until the <u>end</u> of the Annual General Meeting of Shareholders related to the last <u>settlement term within two (2) years of his/her inauguration.</u> 2. The term of office of a Director who has been appointed to fill a vacancy or is appointed as the result of an increase in the number of Directors shall be until the expiration of the term of office of the incumbent Directors. <u>Article 18. Representative Director and Titled Directors</u> 1. <u>The Representative Director shall be appointed by a resolution of the Board of Directors.</u> 2. One <u>(1) Senior Advisor, one (1) Chairman of the Board of Directors, one (1) President, and a number of Vice Presidents, Executive Directors and Managing Directors may be appointed by the respective resolutions of the Board of Directors.</u>	Chapter 4. Directors and the Board of Directors <u>Article 19. Number</u> (Unchanged) <u>Article 20. Appointment Method</u> 1. (Unchanged) 2. Any resolution for the appointment of Directors shall be passed, with <u>a majority of votes of Shareholders with voting rights present representing</u> no less than one-third (1/3) of the <u>votes of shareholders with voting rights present.</u> 3. (Unchanged) <u>Article 21. Term of Office</u> 1. The term of office of a Director of the Company shall be until the <u>conclusion</u> of the Annual General Meeting of Shareholders related to the last <u>business year that ends within one (1) year of his/her appointment of office.</u> 2. The term of office of a Director who has been appointed to fill a vacancy or is appointed as the result of an increase in the number of Directors shall be until the expiration of the term of office of the incumbent Directors. (Small change in Japanese) <u>Article 22. Representative Director and Titled Directors</u> 1. <u>The Board of Directors shall appoint the Representative Director.</u> 2. One (1) Chairman of the Board of Directors, one (1) President, and a number of <u>Senior Advisors, Vice Chairmen of the Board of Directors, Vice Presidents, Senior Managing Directors and Junior Managing Directors may be appointed by resolutions of the Board</u>

Current Articles of Incorporation	Revised Articles of Incorporation
<p><u>Article 19.</u> Convener and Chairman of Meetings of the Board of Directors</p> <p>1. Unless otherwise provided for in <u>applicable</u> laws and regulations, the <u>President</u> shall convene meetings of the Board of Directors and serve as Chairman.</p> <p>2. If any circumstance prevents the <u>President</u> from performing the above duty, another Director shall convene such a meeting of the Board of Directors and serve as the Chairman, in the order predetermined by the Board of Directors.</p> <p><u>Article 20.</u> Notice for the Convocation of Meetings of the Board of Directors</p> <p>1. (Provision omitted)</p> <p>2. If there is unanimous consent between all the Directors and Corporate Auditors, a meeting of the Board of Directors may be held without such convocation procedures.</p> <p><u>Article 21.</u> Resolution Method of the Board of Directors</p> <p><u>Any resolution at a</u> meeting of the Board of Directors shall be passed₂ with the presence of a majority of the Directors₂ and by a majority of such Directors present.</p> <p style="text-align: center;">(New)</p>	<p>of Directors.</p> <p><u>Article 23.</u> Convener and Chairman of Meetings of the Board of Directors</p> <p style="text-align: center;">(Unchanged)</p> <p><u>Article 24.</u> Notice for the Convocation of Meetings of the Board of Directors</p> <p>1. (Unchanged)</p> <p>2. If there is unanimous consent between all the Directors and Corporate Auditors, a meeting of the Board of Directors may be held without such convocation procedures. (Small change in Japanese)</p> <p><u>Article 25.</u> Resolution Method of the Board of Directors</p> <p>1. <u>The resolutions of the</u> meeting of the Board of Directors shall be passed with the presence of a majority of the Directors <u>who may participate in the meeting,</u> and by a majority <u>vote</u> of such Directors present.</p> <p>2. <u>If the requirements stipulated in Article 370 of the Corporation Law are satisfied, the Company shall deem that the relevant resolutions have been passed by the Board of Directors.</u></p>

Current Articles of Incorporation	Revised Articles of Incorporation
(New)	<u>Article 26. Rules for the Board of Directors</u> <u>Matters concerning the Board of Directors shall be governed by rules for Board of Directors established by the Board of Directors, in addition to the provisions of laws and regulations or these Articles of Incorporation.</u>
<u>Article 22. Remuneration and Retirement Compensation for Directors</u> The remuneration <u>and retirement compensation for the Directors of the Company</u> shall be decided by a resolution of a General Meeting of Shareholders.	<u>Article 27. Remuneration, etc.</u> The remuneration, bonuses and other financial interest paid to Directors by the Company as consideration for their performance of duties (hereinafter referred to as “Remuneration, etc.”) shall be decided by a resolution of a General Meeting of Shareholders.
(New)	<u>Article 28. Release of Liability of Outside Directors</u> <u>In accordance with Article 427, Clause 1 of the Corporation Law, the Company may enter into contracts with Outside Directors in order to limit the extent to which such Directors can be held liable for neglecting their duties. However, the total maximum liability under such contracts shall be the higher of either a predetermined amount of at least four (4) million yen or an amount stipulated in laws and regulations.</u>
Chapter 5. Corporate Auditors <u>Article 23. Number of Corporate Auditors</u> (Provision omitted)	Chapter 5. Corporate Auditors <u>Article 29. Number</u> (Unchanged)
<u>Article 24. Appointment Method for Corporate Auditors</u> 1. (Provision omitted)	<u>Article 30. Appointment Method</u> 1. (Unchanged)

Current Articles of Incorporation	Revised Articles of Incorporation
<p>2. Any resolution for the appointment of Corporate Auditors shall be passed, with <u>the presence</u> of Shareholders <u>having</u> no less than one-third (1/3) of the <u>voting rights of all the Shareholders, and by a majority of such votes of those</u> present.</p> <p><u>Article 25. Term of Office of the Corporate Auditors</u></p> <p>1. The term of office of a Corporate Auditor of the Company shall be until the <u>end</u> of the Annual General Meeting of Shareholders related to the last <u>settlement term</u> within four (4) years of his/her <u>inauguration</u>.</p> <p>2. The term of office of a Corporate Auditor who has been appointed <u>to fill a vacancy</u> shall be until the expiration of the term of office of his/her preceding Corporate Auditor.</p> <p>(New)</p>	<p>2. Any resolution for the appointment of Corporate Auditors shall be passed, with <u>a majority of votes</u> of Shareholders <u>with voting rights present representing</u> no less than one-third (1/3) of the <u>votes of shareholders with voting rights</u> present.</p> <p><u>Article 31. Term of Office</u></p> <p>1. The term of office of a Corporate Auditor of the Company shall be until the <u>conclusion</u> of the Annual General Meeting of Shareholders related to the last <u>business year that ends</u> within four (4) years of his/her <u>appointment of office</u>.</p> <p>2. The term of office of a Corporate Auditor who has been appointed <u>as a substitute for a Corporate Auditor who retired prior to the expiration of his/her tenure, shall run until the expiration of term of office for retired Corporate Auditor(s)</u>.</p> <p><u>Article 32. Appointment of Substitute Corporate Auditor</u></p> <p>1. <u>If the total number of Corporate Auditors falls short of the number stipulated in laws and regulations or these Articles of Incorporation, the Company may appoint in advance a substitute Corporate Auditor by the resolution of the General Meeting of Shareholders.</u></p> <p>2. <u>The provision of Article 30, Clause 2 shall apply to the appointment of such a substitute Corporate Auditor.</u></p> <p>3. <u>Any resolution for the appointment of a substitute Corporate Auditor shall be effective until the convening of the Annual</u></p>

Current Articles of Incorporation	Revised Articles of Incorporation
<p><u>Article 26.</u> Standing Corporate Auditor(s) <u>The Corporate Auditors</u> shall elect (a) Standing Corporate Auditor(s) <u>from among themselves.</u></p> <p><u>Article 27.</u> Notice for the Convocation of Meeting of the Board of Corporate Auditors</p> <p>1. (Provision omitted)</p> <p>2. If there is unanimous consent between all the Corporate Auditors, a meeting of the Board of Corporate Auditors may be held without such convocation procedures.</p> <p><u>Article 28.</u> Resolution Method of the Board of Corporate Auditors</p> <p>Unless otherwise provided for in applicable laws and regulations, any resolution at a meeting of the Board of Corporate Auditors shall be passed by a majority of Corporate Auditors.</p> <p style="text-align: center;">(New)</p> <p><u>Article 29.</u> Remuneration and Retirement Compensation for Corporate Auditors</p> <p>The remuneration and retirement compensation for the Corporate Auditors shall be decided by a resolution of a General Meeting of Shareholders.</p>	<p><u>General Meeting of Shareholders related to the last business year that ends within three (3) years from his/her appointment of office.</u></p> <p><u>Article 33.</u> Standing Corporate Auditor(s) <u>The Board of Corporate Auditors</u> shall elect (a) Standing Corporate Auditor(s) <u>by its resolution.</u></p> <p><u>Article 34.</u> Notice for the Convocation of Meeting of the Board of Corporate Auditors</p> <p>1. (Unchanged)</p> <p>2. If there is unanimous consent between all the Corporate Auditors, a meeting of the Board of Corporate Auditors may be held without such convocation procedures. (Small change in Japanese)</p> <p><u>Article 35.</u> Resolution Method of the Board of Corporate Auditors</p> <p>Unless otherwise provided for in applicable laws and regulations, any resolution at a meeting of the Board of Corporate Auditors shall be passed by a majority of Corporate Auditors. (Small change in Japanese)</p> <p><u>Article 36.</u> Rules for the Board of Corporate Auditors</p> <p><u>Matters concerning the Board of Corporate Auditors shall be governed by rules for the Board of Corporate Auditors established by the Board of Corporate Auditors, in addition to the provisions of laws and regulations or these Articles of Incorporation.</u></p> <p><u>Article 37.</u> Remuneration, etc. for Corporate Auditors</p> <p>The remuneration, etc. for the Corporate Auditors shall be decided by a resolution of a General Meeting of Shareholders.</p>

Current Articles of Incorporation	Revised Articles of Incorporation
(New)	<u>Article 38. Release of Liability of Outside Corporate Auditors</u> <u>In accordance with Article 427, Clause 1 of the Corporation Law, the Company may enter into contracts with Outside Corporate Auditors in order to limit the extent to which such Corporate Auditors can be held liable for neglecting their duties. However, the total maximum liability under such contracts shall be the higher of either a predetermined amount of at least four (4) million yen or an amount stipulated in laws and regulations.</u>
Chapter 6. Accounting	Chapter 6. Accounting
<u>Article 30. Settlement Term</u> The business year of the Company shall <u>consist of one term a year and its settlement date shall be March 31 each year.</u>	<u>Article 39. Business Year</u> The business year of the Company shall <u>be from April 1 each year to March 31 the next following year.</u>
<u>Article 31. Profit Dividends</u> <u>Profit dividends shall be paid to the Shareholders or registered pledgees, who are recorded in the Register of Shareholders as of the end of each settlement term.</u>	<u>Article 40. Date of Record for Distribution of Retained Earnings</u> <u>The date of record for the payment of a year-end dividend of the Company shall be March 31 each year.</u>
<u>Article 32. Interim Dividends</u> The Company may <u>distribute interim dividends to the Shareholders or registered pledgees, who are recorded in the Register of Shareholders as of September 30 each year, in accordance with a resolution of the Board of Directors.</u>	<u>Article 41. Date of Record for Interim Dividend</u> The Company may <u>pay, by resolution of the Board of Directors, an interim dividend with September 30 each year as the date of record.</u>
<u>Article 33. Statute of Limitation for Dividends</u> The Company shall be exempted from the obligation <u>of the payment of profit dividends and interim dividends if they have not been accepted after the lapse of three (3) years from the date of the start of such payment.</u>	<u>Article 42. Time of Limitation for Dividends</u> The Company shall be exempted from the obligation <u>to pay cash dividends if such dividends remain unreceived for three (3) years after commencement of such payment.</u>

Current Articles of Incorporation	Revised Articles of Incorporation
<p><u>(Supplementary Rules)</u></p> <p><u>Notwithstanding the provision set forth in Article 25 (Term of Office of the Corporate Auditors) hereof, any Corporate Auditor who is in office prior to the end of the Annual General Meeting of Shareholders related to the first settlement term after May 1, 2002, shall have a term of office of three (3) years, as before.</u></p>	<p>(Omitted)</p>