I hereby give notification on the calculation method for the book value of one unit of securities as follows.

<table>
<thead>
<tr>
<th>Category</th>
<th>Calculation method</th>
<th>Year</th>
<th>Month</th>
<th>Day</th>
</tr>
</thead>
<tbody>
<tr>
<td>Buying and Selling</td>
<td>Moving average</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>Weighted average</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Held for ownership until maturity</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Other securities</td>
<td>Moving average</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>Weighted average</td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

Notification of Calculation Method for Book Value per Unit of Securities
Guidelines for Filling in the Notification of Calculation Method for Book Value per Unit of Securities

1. When a single corporation (excluding corporations making consolidated filing) or consolidated parent corporation have newly acquired securities although it held no securities previously or have acquired securities whose category and type set forth in Paragraph 2 of Article 119-2 of the Order for Enforcement of the Corporation Tax Act (hereinafter referred to as the “Act”) are different from the category and type of the securities held by such corporation previously, this Notification must be used to give notification on the calculation method for the book value per unit of the securities acquired (Article 119-5 and 155-6 of the Act).

(Notes) 1. The categories set forth in Paragraph 2 of Article 119-2 of the Act include securities for buying and selling, securities held for ownership until maturity and other securities.
2. A corporation holding the securities falling under Paragraph 1 of Article 118 of the Insurance Business Act “Special Accounts” as set forth in Item 1 of Paragraph 3 of Article 119-2 of the Act must indicate, in the column of “Matters for reference,” that the securities belong to a special account and separately submit this Notification for such securities.
3. The type roughly means the classification set forth in Item 1 through 21 (excluding Item 17) of Paragraph 1 of Article 2 of the Financial Instruments and Exchange Act. In this case, securities that are issued by a foreign government or corporation and have the characteristics of Item 1 through 9 and Item 12 through 16 of the same paragraph are classified in accordance with such classification. For example, government bonds, local government bonds, corporate bonds (including corporate bonds of a mutual company), share certificates (including those indicating stock option) and beneficiary certificates for security investment trusts or loan trusts can be classified in different types of securities.

In addition, corporate bonds with warrants are classified in a type different from other corporate bonds. Securities in foreign currency and securities in Japanese currency or securities issued by foreign governments or corporations and securities issued by the Japanese government and corporations can be classified in different types.

2. Submit one notification (two notifications for corporations supervised by the Large Enterprise Examination Division) to the competent district director having jurisdiction over the tax payment place by the deadline for submission of a final return form for the business year containing the date of acquisition of securities (or deadline for submission of an interim return form if any corporation has performed the provisional settlement of accounts stipulated in Paragraph 1 of Article 72 of the Corporation Tax Act and files interim return, the same shall apply hereinafter.)

3. The calculation method for the book value per unit of securities must be determined based on each category such as securities for buying and selling, securities held for ownership until maturity and other securities as well as each type of securities. You are required to determine the calculation method for each category and describe it clearly.

4. Fill in each column as follows:
   (1) In “Submitting corp.,” check the relevant box and enter the submitting corporation’s “Corporate name, etc.,” “Place of Tax payment,” “Representative’s name,” “Representative’s address” and “Type of business.”
   (2) In “Consolidated subsidiary,” enter the relevant subsidiary’s “Corporate name, etc.,” “Location of the head office or principal office,” “Representative’s name,” “Representative’s address” and “Type of business.”
   (3) In “Type,” enter the type of securities acquired in accordance with the classification mentioned in (Notes) 3. of 1 above; for example, enter “corporate bonds in Japanese currency issued by a foreign corporation.”
   (4) In “Calculation method,” mark the method to be adopted with .
   (5) In “Date of acquisition,” enter the date of acquisition of the securities requiring the submission of this Notification.
   (6) If this Notification is prepared by a certified public tax accountant or a tax accountant corporation, such certified tax accountant, etc. is required to place his/her signature and seal in “Certified public tax accountant’s signature and seal.”
   (7) Do not fill in the columns marked with .

5. Matters to be noted
   (1) Indication of the name of a trust subject to corporation taxation
      If a trustee of the trust subject to corporation taxation stipulated in Item 29-2 of Article 2 of the Corporation Tax Act submits any application, etc. to the district director under the provisions of national tax laws, such trustee must indicate the name of a trust subject to corporation taxation together with the corporate name or personal name of trustee in the column “Corporate name, etc.” on the application form, etc.
(2) Statement about corporate number column

In "Corporate number," enter the corporate number (13-digit number). It is not necessary to enter the corporate number if it has not been assigned at the time of the submission date.