

SERVICE FEES AND RATES RELATING TO FOREIGN STOCK CERTIFICATES, ETC.

(As of April 1, 2009)

Japan Securities Depository Center, Inc.

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1. FOREIGN STOCK CERTIFICATES, ETC.

(1) Foreign Stock Certificates and Foreign Stocks

Item of Service Fees	Parties to Pay	Rates
Deposit fee	JASDEC Participant for Foreign Stock Certificates, Etc., that makes Deposits, Etc.	2,000 Yen per Deposit, Etc.
Book-entry transfer fee	<p>(i) In the case of a general book-entry transfer (<u>i.e.</u>, a book-entry transfer not described in (ii) or (iii) below):</p> <p>(a) The Transferor JASDEC Participant for Foreign Stock Certificates, Etc., and the Transferee JASDEC Participant for Foreign Stock Certificates, Etc., in the case of a book-entry transfer (that is not a book-entry transfer described in (b) or (c) below) pursuant to a book-entry transfer request prescribed in Article 17 of the Rules.</p>	160 Yen per book-entry transfer

Item of Service Fees	Parties to Pay	Rates
	<p>(b) The Transferor DVP Participant in the case of a book-entry transfer pursuant to a DVP Book-Entry Transfer Request prescribed in Article 24, Paragraph 1 of the Rules.</p> <p>(c) The Transferee DVP Participant in the case of a book-entry transfer pursuant to a book-entry transfer request prescribed in Article 28 of the Rules or a book-entry transfer request prescribed in Paragraph 1 or 2 of Article 29 of the Rules (limited to when the balance of the securities scheduled to be received in the DVP Account will be applied to such book-entry transfer request).</p>	
	<p>(ii) In the case of a book-entry transfer, etc., between Classified Accounts (which book-entry transfer, etc., between Classified Accounts means a book-entry transfer falling under (a), (b) or (c) below):</p> <p>(a) The Transferor JASDEC Participant for Foreign Stock</p>	16 Yen per book-entry transfer

Item of Service Fees	Parties to Pay	Rates
	<p>Certificates, Etc., and the Transferee JASDEC Participant for Foreign Stock Certificates, Etc., in the case of a book-entry transfer (limited to a book-entry transfer between Classified Accounts of the same JASDEC Participant for Foreign Stock Certificates, Etc.) pursuant to a book-entry transfer request prescribed in Article 17 of the Rules.</p> <p>(b) The Transferor JASDEC Participant for Foreign Stock Certificates, Etc., and the Transferee JASDEC Participant for Foreign Stock Certificates, Etc., in the case of a book-entry transfer pursuant to a book-entry transfer request relating to the Designated Collateral Securities prescribed in Article 27 of the Rules.</p> <p>(c) The Transferor JASDEC Participant for Foreign Stock Certificates, Etc., and the Transferee JASDEC Participant for Foreign Stock Certificates, Etc., in the case of a book-entry</p>	

Item of Service Fees	Parties to Pay	Rates
	transfer pursuant to a book-entry transfer request between the balances of securities subject to the book-entry transfers prescribed in Article 29, Paragraph 2 of the Rules (limited to when the balance of the Designated Collateral Securities in the DVP Account is applied to such book-entry transfer request and when the book-entry transfer or designation application, as a result of which such book-entry transfer request is made, is not a request for a book-entry transfer to an Account of the JASDEC Participant for Foreign Stock Certificates, Etc., of another JASDEC Participant for Foreign Stock Certificates, Etc.).	
	(iii) Book-entry transfers relating to Japan Securities Clearing Corporation's ("JSCC's") settlement: JSCC	80 Yen per book-entry transfer

Item of Service Fees	Parties to Pay	Rates
Delivery fee	JASDEC Participant for Foreign Stock Certificates, Etc., to which Deliveries, Etc., are made.	2,000 Yen per Delivery, Etc.
Custodial fee	JASDEC Participant for Foreign Stock Certificates, Etc., with any outstanding account balance.	<p>(a) Any issue whose trading unit is one (1) share:</p> <p>180/365 Yen per share for each day on which such issue is held in custody.</p> <p>(60/365 Yen per share; this rate is applicable to the number of shares in excess of 100,000 shares.)</p> <p>Notwithstanding the foregoing, the following fee rates shall apply, if the Price Calculated Pursuant To A Separate Standard Provided For By JASDEC fall within the range of the following Price To Be The Designated Issue:</p>

Item of Service Fees	Parties to Pay	Rates	
		PRICE TO BE THE DESIGNATED ISSUE	(PER SHARE) FEE RATE APPLICABLE TO EACH OF THE DESIGNATED ISSUES
		Not less than 200,000 Yen but less than 350,000 Yen	100/365 Yen (35/365 Yen; this rate is applicable to the number of shares in excess of 100,000 shares.)
		Not less than 100,000 Yen but less than 200,000 Yen	70/365 Yen (24/365 Yen; this rate is applicable to the number of shares in excess of 100,000 shares.)
		Not less than	35/365 Yen (12/365 Yen; this rate

Item of Service Fees	Parties to Pay	Rates	
		10,000 Yen but less than 100,000 Yen	is applicable to the number of shares in excess of 100,000 shares.)
		Less than 10,000 Yen	15/365 Yen (5/365 Yen; this rate is applicable to the number of shares in excess of 100,000 shares.)
		<p>(b) Any issue whose trading unit is ten (10) shares:</p> <p>35/365 Yen per share for each day on which such issue is held in custody.</p> <p>(12/365 Yen per share; this rate is applicable to the number of shares in excess of 1,000,000 shares.)</p>	

Item of Service Fees	Parties to Pay	Rates				
		<p>Notwithstanding the foregoing, the following fee rates shall apply, if the Price Calculated Pursuant To A Separate Standard Provided For By JASDEC fall within the range of the following Price To Be The Designated Issue:</p> <table border="1" data-bbox="1245 691 1930 1249"> <thead> <tr> <th data-bbox="1245 691 1473 970">PRICE TO BE THE DESIGNATED ISSUE</th> <th data-bbox="1473 691 1930 970">(PER SHARE) FEE RATE APPLICABLE TO THE DESIGNATED ISSUE</th> </tr> </thead> <tbody> <tr> <td data-bbox="1245 970 1473 1249">Less than 50,000 Yen</td> <td data-bbox="1473 970 1930 1249">3/365 Yen (1/365 Yen; this rate is applicable to the number of shares in excess of 1,000,000 shares.)</td> </tr> </tbody> </table> <p>(c) Any issue whose trading unit is fifty (50) or one</p>	PRICE TO BE THE DESIGNATED ISSUE	(PER SHARE) FEE RATE APPLICABLE TO THE DESIGNATED ISSUE	Less than 50,000 Yen	3/365 Yen (1/365 Yen; this rate is applicable to the number of shares in excess of 1,000,000 shares.)
PRICE TO BE THE DESIGNATED ISSUE	(PER SHARE) FEE RATE APPLICABLE TO THE DESIGNATED ISSUE					
Less than 50,000 Yen	3/365 Yen (1/365 Yen; this rate is applicable to the number of shares in excess of 1,000,000 shares.)					

Item of Service Fees	Parties to Pay	Rates
		<p>hundred (100) shares:</p> <p>3/365 Yen per share for each day on which such issue is held in custody.</p> <p>(1/365 Yen per share; this rate is applicable to the number of shares in excess of 1,000,000 shares.)</p> <p>Notwithstanding the foregoing, the following fee rate shall apply to those issues whose trading unit is one hundred (100) shares, if the Price Calculated Pursuant To A Separate Standard Provided For By JASDEC fall within the range of the following Price To Be The Designated Issue:</p>

Item of Service Fees	Parties to Pay	Rates	
		PRICE TO BE THE DESIGNATED ISSUE	(PER SHARE) FEE RATE APPLICABLE TO THE DESIGNATED ISSUE
		Less than 2,000 Yen	2/365 Yen (1/365 Yen; this rate is applicable to the number of shares in excess of 1,000,000 shares.)
		<p>(d) Any issue whose trading unit is five hundred (500) or one thousand (1,000) shares:</p> <p>0.3/365 Yen per share for each day on which such issue is held in custody.</p>	

Item of Service Fees	Parties to Pay	Rates				
		<p>(0.1/365 Yen per share; this rate is applicable to the number of shares in excess of 10,000,000 shares.)</p> <p>Notwithstanding the foregoing, the following fee rate shall apply to those issues whose trading unit is one thousand (1,000) shares, if the Price Calculated Pursuant To A Separate Standard Provided For By JASDEC fall within the range of the following Price To Be The Designated Issue :</p> <table border="1" data-bbox="1245 912 1930 1335"> <thead> <tr> <th data-bbox="1245 912 1476 1246">PRICE RELATING TO THE DESIGNATED ISSUE</th> <th data-bbox="1476 912 1930 1246">(PER SHARE) FEE RATE APPLICABLE TO THE DESIGNATED ISSUE</th> </tr> </thead> <tbody> <tr> <td data-bbox="1245 1246 1476 1335">Less than 100</td> <td data-bbox="1476 1246 1930 1335">0.1/365 Yen (0.03/365 Yen; this</td> </tr> </tbody> </table>	PRICE RELATING TO THE DESIGNATED ISSUE	(PER SHARE) FEE RATE APPLICABLE TO THE DESIGNATED ISSUE	Less than 100	0.1/365 Yen (0.03/365 Yen; this
PRICE RELATING TO THE DESIGNATED ISSUE	(PER SHARE) FEE RATE APPLICABLE TO THE DESIGNATED ISSUE					
Less than 100	0.1/365 Yen (0.03/365 Yen; this					

Item of Service Fees	Parties to Pay	Rates	
		Yen	rate is applicable to the number of shares in excess of 10,000,000 shares.)
		<p>(e) Any issue whose trading unit is ten thousand (10,000) shares:</p> <p>0.03/365 Yen per share for each day on which such issue is held in custody.</p> <p>(0.01/365 Yen per share; this rate is applicable to the number of shares in excess of 100,000,000 shares.)</p> <p>Notwithstanding the foregoing, the following fee rate shall apply, if the Price Calculated Pursuant To A Separate Standard Provided For By JASDEC fall within the range of the following Price To Be The</p>	

Item of Service Fees	Parties to Pay	Rates	
		Designated Issue:	
		PRICE TO BE THE DESIGNATED ISSUE	(PER SHARE) FEE RATE APPLICABLE TO THE DESIGNATED ISSUE
		Less than 10 Yen	0.01/365 Yen

(Notes)

1. If taxes, assessments, registered owner change fees and other actual expenses are assessed or incurred in connection with the Foreign Stock Certificates and Foreign Stocks held in custody by the Foreign Depositories, JASDEC may require the JASDEC Participants of Foreign Stock Certificates, Etc., to pay such amounts.
2. With respect to (i) book-entry transfers from the Account of JASDEC Participant for Foreign Stock Certificates, Etc., of the Transferor Cash Clearing Participant which is prescribed in Article 21, Paragraph 1 of the Rules to JSCC's Account of JASDEC Participant for Foreign Stock

Certificates, Etc. (Settlement Account), and (ii) book-entry transfers from JSCC's Account of JASDEC Participant for Foreign Stock Certificates, Etc., (Settlement Account) to the Transferee Cash Clearing Participant's Account of JASDEC Participant for Foreign Stock Certificates, Etc., prescribed in Article 21, Paragraph 1 of the Rules, the book-entry transfer fees for book-entry transfers relating to JSCC's settlement shall be the amount calculated by applying the fee rate to the total number of cases (which is the sum of the number of cases set forth below calculated with respect to each JASDEC Participant for Foreign Stock Certificates, Etc., which acted as a Transferor Cash Clearing Participant or a Transferee Cash Clearing Participant):

In the case of a Transferor Cash Clearing Participant: The number of cases of book-entry transfers relating to the transferors and the transferees of the book-entry transfers from the Transferor Cash Clearing Participant's Account of JASDEC Participant for Foreign Stock Certificates, Etc., to JSCC's Account of JASDEC Participant for Foreign Stock Certificates, Etc. (Settlement Account).

In the case of a Transferee Cash Clearing Participant: The number of cases of book-entry transfers relating to the transferors and the transferees of the book-entry transfers from JSCC's Account of JASDEC Participant for Foreign Stock Certificates, Etc., (Settlement Account) to the Transferee Cash Clearing Participant's Account of JASDEC Participant for Foreign Stock Certificates, Etc.

(2) Certificates of Foreign Share Options, Etc., Foreign Covered Warrants and Depositary Receipts of Foreign Stocks

The provisions of (1) shall be applied *mutatis mutandis*.

(3) Foreign Investment Trust Beneficiary Certificates, Etc., Foreign Investment Securities, Etc., and Beneficiary Certificates, Etc., of Trusts that Issue Foreign Beneficiary Certificates

Item of Service Fees	Parties to Pay	Rates
Deposit fee	JASDEC Participant for Foreign Stock Certificates, Etc., which makes Deposits, Etc.	2,000 Yen per Deposit, Etc.

Item of Service Fees	Parties to Pay	Rates
Book-entry transfer fee	<p>(i) In the case of a general book-entry transfer (<u>i.e.</u>, a book-entry transfer not described in (ii) or (iii) below):</p> <p>(a) The Transferor JASDEC Participant for Foreign Stock Certificates, Etc., and the Transferee JASDEC Participant for Foreign Stock Certificates, Etc., in the case of a book-entry transfer (which is not a book-entry transfer described in (b) or (c) below) pursuant to a book-entry transfer request prescribed in Article 17 of the Rules.</p> <p>(b) The Transferor DVP Participant in the case of a book-entry transfer pursuant to a DVP Book-Entry Transfer Request prescribed in Article 24, Paragraph 1 of the Rules.</p>	160 Yen per book-entry transfer

Item of Service Fees	Parties to Pay	Rates
	<p>(c) The Transferee DVP Participant in the case of a book-entry transfer pursuant to a book-entry transfer request prescribed in Article 28 of the Rules or a book-entry transfer request prescribed in Paragraph 1 or 2 of Article 29 of the Rules (limited to when the balance of the securities scheduled to be received in the DVP Account will be applied to such book-entry transfer request).</p>	

Item of Service Fees	Parties to Pay	Rates
	<p>(ii) In the case of a book-entry transfer, etc., between the Classified Accounts (which means a book-entry transfer described in (a), (b) or (c) below):</p> <p>(a) The Transferor JASDEC Participant for Foreign Stock Certificates, Etc., and the Transferee JASDEC Participant for Foreign Stock Certificates, Etc., in the case of a book-entry transfer (limited to a book-entry transfer between the ClassifiedAccounts of the same JASDEC Participant for Foreign Stock Certificates, Etc.) pursuant to a book-entry transfer request prescribed in Article 17 of the Rules.</p> <p>(b) The Transferor JASDEC Participant for Foreign Stock Certificates, Etc., and the Transferee JASDEC Participant for Foreign Stock Certificates, Etc., in the case of a book-entry transfer pursuant to a book-entry transfer request relating to the Designated Collateral Securities prescribed in Article 27 of the Rules.</p>	16 Yen per book-entry transfer

Item of Service Fees	Parties to Pay	Rates
	<p>(c) The Transferor JASDEC Participant for Foreign Stock Certificates, Etc., and the Transferee JASDEC Participant for Foreign Stock Certificates, Etc., in the case of a book-entry transfer pursuant to a book-entry transfer request between the balances of securities subject to book-entry transfers prescribed in Article 29, Paragraph 2 of the Rules (limited to when the balance of the Designated Collateral Securities in the DVP Account is applied to such book-entry transfer request and when the book-entry transfer or designation application, as a result of which such book-entry transfer request is made, is not a request for a book-entry transfer to a Account of JASDEC Participant for Foreign Stock Certificates, Etc., of another JASDEC Participant for Foreign Stock Certificates, Etc.).</p>	

Item of Service Fees	Parties to Pay	Rates
	(iii) Book-entry transfers relating to JSCC's settlement: JSCC	80 Yen per book-entry transfer
Delivery fee	JASDEC Participant for Foreign Stock Certificates, Etc., to which Deliveries, Etc., are made.	2,000 Yen per Delivery, Etc.
Custodial fee	JASDEC Participant for Foreign Stock Certificates, Etc., with any outstanding account balance.	The following fee rates shall apply based on the Fee Calculation Price Calculated Pursuant To A Separate Standard Provided For By JASDEC:

Item of Service Fees	Parties to Pay	Rates	
		FEE CALCULATION PRICE	(PER UNIT) FEE RATE
		Not less than 350,000 Yen	180/365 Yen (60/365 Yen; this rate is applicable to the number of units in excess of 100,000 units.)
		Not less than 200,000 Yen but less than 350,000 Yen	100/365 Yen (35/365 Yen; this rate is applicable to the number of units in excess of 100,000 units.)
		Not less than 100,000 Yen but less than 200,000 Yen	70/365 Yen (24/365 Yen; this rate is applicable to the number of units in excess of 100,000 units.)
		Not less than 50,000 Yen but less than 100,000 Yen	35/365 Yen (12/365 Yen; this rate is applicable to the number of units in excess of 1,000,000 units.)
		Not less than 2,000 Yen but less than 50,000 Yen	3/365 Yen (1/365 Yen; this rate is applicable to the number of units in excess of 1,000,000 units.)
		Not less than 1,000 Yen but less than 2,000 Yen	2/365 Yen (1/365 Yen; this rate is applicable to the number of units in excess of 1,000,000 units.)
		Not less than 100 Yen but less than 1,000 Yen	0.3/365 Yen (0.1/365 Yen; this rate is applicable to the number of units in excess of 10,000,000 units.)
		Not less than 50 Yen but less than 100 Yen	0.1/365 Yen (0.03/365 Yen; this rate is applicable to the number of units in excess of 10,000,000 units.)
		Not less than 10 Yen but less than 50 Yen	0.03/365 Yen (0.01/365 Yen; this rate is applicable to the number of units in excess of 100,000,000 units.)
		Less than 10 Yen	0.01/365 Yen

(Notes)

1. If taxes, assessments, registered owner change fees and other actual expenses are assessed or incurred in connection with the Foreign Investment Trust Beneficiary Certificates, Etc., Foreign Investment Securities, Etc., and Beneficiary Certificates, Etc., of Trusts that Issue Foreign Beneficiary Certificates held in custody by the Foreign Depositories, JASDEC shall have the right to require the JASDEC Participants of Foreign Stock Certificates, Etc., to pay such amounts.

2. With respect to (i) book-entry transfers from the Transferor Cash Clearing Participant's Account of the JASDEC Participant for Foreign Stock Certificates, Etc., which is prescribed in Article 21, Paragraph 1 of the Rules to JSCC's Account of JASDEC Participant for Foreign Stock Certificates, Etc., (Settlement Account) and (ii) book-entry transfers from JSCC's Account of JASDEC Participant for Foreign Stock Certificates, Etc., (Settlement Account) to the Transferee Cash Clearing Participant's Account of JASDEC Participant for Foreign Stock Certificates, Etc., prescribed in Article 21, Paragraph 1 of the Rules, the book-entry transfer fees for book-entry transfers relating to JSCC's settlement shall be the amount calculated by applying the fee rate to the total number of cases (which is the sum of the number of cases set forth below calculated with respect to each JASDEC Participant for Foreign Stock Certificates, Etc., which acted as a Transferor Cash Clearing Participant or a Transferee Cash Clearing Participant):

In the case of a Transferor Cash Clearing Participant: The number of cases of book-entry transfers relating to the transferors and the transferees of the book-entry transfers from the Transferor Cash Clearing Participant's Account of JASDEC Participant for Foreign Stock Certificates, Etc. (Settlement Account).

In the case of a Transferee Cash Clearing Participant: The number of cases of book-entry transfers relating to the transferors and the transferees of the book-entry transfers from JSCC's Account of JASDEC Participant for Foreign Stock Certificates, Etc. (Settlement Account), to the Transferee Cash Clearing Participant's Account of JASDEC Participant for Foreign Stock Certificates, Etc.

(4) Foreign Covered Warrants

The provisions of (3) shall be applied *mutatis mutandis*.

2. MISCELLANEOUS

Item of Service Fees	Parties to Pay	Rates	
Delivery fee of the Certificate of Matters Recorded in the Transfer Account Book for Foreign Stock Certificates, Etc.	Participants of Foreign Stock Certificates, Etc.	When it is provided through the Target Hofuri Website	500 Yen per request
		When it is provided in writing	500 Yen per certificate; provided, however, that, if the number of pages of the applicable certificate exceeds 10 pages, 10 Yen per page shall be added for each page in excess of 10 pages. In addition, 1,000 Yen per transaction shall be added when [the certificate] is mailed to a JASDEC Participant for Foreign Stock Certificates, Etc.

(Note) When JASDEC collects fees based upon the fee rates applicable to the delivery fee of the Certificate of Matters Recorded in the Transfer Account Book under the Book-Entry Transfer System for Stocks, Etc., JASDEC shall not collect fees based on the fee rates set forth above.

CONCERNING THE “THE PRICE CALCULATED PURSUANT TO A SEPARATE STANDARD PROVIDED FOR BY JASDEC”
RELATING TO THE CUSTODIAL FEE FOR FOREIGN STOCK CERTIFICATES, ETC.

“The Price Calculated Pursuant To A Separate Standard Provided For By JASDEC” (“the Fee Calculation Price Calculated Pursuant To A Separate Standard Provided For By JASDEC” with respect to Foreign Investment Trust Beneficiary Certificates, Etc., Foreign Investment Securities, Etc., Beneficiary Certificates, Etc., of Trusts that Issue Foreign Beneficiary Certificates and Foreign Covered Warrants) in the “Rates” column (hereinafter referred to as the “Rates Column”) shall be the price set forth below:

1. In the case of a newly listed issue, etc. (including cases where less than one (1) year has passed after the listing):

(1) Issues other than those issues that are determined by JASDEC to be having a Japanese financial instruments exchange as its main market
The average of the closing prices (converted into Japanese Yen based on the foreign exchange rate (Note 1) on the listing announcement date) at the financial instruments exchange in a major foreign financial instruments market (including an organized over-the-counter market; the same shall apply hereinafter) as of the end of every month during the one-year period preceding the date of the public announcement of the listing approval.

(2) Issues that are determined by JASDEC to be having a Japanese financial instruments exchange as its main market
The price JASDEC determines from time to time, taking into consideration the relevant criteria such as the standard price at a Japanese financial instruments exchange on the listing date, and the public offering price relating to the public offering of such Foreign Stock Certificates, Etc., conducted between the listing application date and the date immediately preceding the listing date.

2. In the case of an issue which has been listed for not less than one (1) year on a Japanese financial instruments exchange:

The price shall be reviewed in April and October of each year, commencing on the April or October which first arrives after the first anniversary of the listing, and

the [new] price shall be the average of the closing prices (Note 2) as of the end of every month during the one-year period preceding March 31 (in the case of a review conducted in April) or September 30 (in the case of a review conducted in October).

(Note 1): This shall be the average of the Customer Telegraphic Transfer Spot Buying Rate and the Customer Telegraphic Transfer Spot Selling Rate at the Tokyo Foreign Exchange Market on the applicable date (provided, however, that, if JASDEC determines that it is not appropriate to make its determination based on the foregoing, the foreign exchange rate prescribed by JASDEC at each applicable instance).

(Note 2): This includes the final special quote; provided, however, that, if it is an issue other than those issues having a Japanese financial instruments exchange as its main market and if the closing price or final special quote is not available on such day, but the standard price of such issue is available, then the standard price; if, no standard price is available, then the most recent closing price at the financial instruments exchange in a major foreign financial instruments market converted into Japanese Yen based on the foreign exchange rate on March 31 (in the case of a review to be conducted in April), or September 30 (in the case of a review to be conducted in October); and if it is an issue having a Japanese financial instruments exchange as its main market and there is no closing price or final special quote, then the most recent closing price or final quote at such final instruments exchange.

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