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Press Release

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Notice of Partial Amendment to Articles of Incorporation

Japan Cash Machine Co., Ltd., (hereinafter referred to as the “Company”) hereby notifies that its Board of Directors has resolved to submit the following proposal for amendments to the Company’s Articles of Incorporation to the 53rd Ordinary General Shareholders Meeting to be held on June 28, 2006.

1. Reasons for Amendments

- (1) Proposed amendment of Article 5 (Method of Public Notice)
For the purpose of improving accessibility to public notices and reducing the costs of publishing, the Company adopts a method of issuing public notices by posting electronically on its website on the Internet.
- (2) Proposed amendment of Article 6 (Allowable Number of Shares to be Issued)
For the purpose of effective implementation of expeditious financing, the Company amends the provision to increase the number of shares the Company is authorized to issue.
- (3) Proposed amendment of Article 28 (Exemption of Directors from Liability)
Proposed amendment of Article 36-1 (Exemption of Corporate Auditors from Liability)
For the purpose of ensuring Directors and Corporate Auditors to fully perform their expected role, the Company adds a new provision regarding exemption of Directors and Corporate Auditors from their liability. The Company also adds a new provision regarding agreements on the limited liability of Outside Directors to recruit adequate and highly capable personnel. In this regard, all of the Corporate Auditors have unanimously agreed to the provisions.
- (4) With the “Company Law (Law No. 86 of 2005)”, the “Act Concerning the Rearrangement of the Relevant Laws upon Implementation of the Company Law (Law No. 87 of 2005) (hereinafter referred to as “Rearrangement Law””, the “Ordinance on Implementation of the Company Law””, (Ministerial Ordinance No. 12 of 2006, Ministry of Justice) and the “Ordinance on the Company Computation” Ministerial Ordinance No. 13 of 2006, Ministry of Justice) coming into force from May 1, 2006 respectively, the following amendments are proposed.
 - 1) Proposed amendment of Article 10 (Rights for Holders Less Than One Full Unit of Shares)
The Company adds a new provision for the purpose of limiting the rights of shareholders less than one full unit share within reasonable extent.
 - 2) Proposed amendment of Article 16 (Proxy Voting)
The Company amends the relevant provision for the purpose of clarifying the limit of proxies to one person who can attend the General Shareholders Meeting on behalf of a shareholder.
 - 3) Proposed amendment of Article 18 (Provision of General Shareholders Meeting Reference Materials on Internet)
For the purpose of improving convenience and efficiency of shareholders, the Company adds a new provision on disclosure on the Internet of the General Shareholders Meeting reference materials.

- 4) Proposed amendment of Article 21 (Term of Office)
Proposed amendment of Article 41 (Decision-Making Organizations for Dividend of Retained Earnings, etc.)
For the purpose of expediting operational decision-making by clarifying the management responsibility of Directors and resolving the dividend of retained earnings, the Company makes an appropriate amendment or addition on the provision, including shortening the term for Board of Directors.
- 5) Proposed amendment of Article 24 (Omission of Holding the Board of Directors)
For the purpose of expeditious and effective operation of the Board of Director's meeting, the Company adds a new provision that allows to resolve in writing or electronically.
- 6) Proposed amendment of Article 36-2 (Exemption of Corporate Auditors from Liability)
The Company adds a new provision on the limited liability of Outside Corporate Auditors to recruit highly independent and capable personnel.
- 7) Proposed amendment of Article 37 (Election of Accounting Auditors) through 39 (Remuneration etc.)
As Accounting Auditor(s) is an organization of the Company under the company law along with Directors and Corporate Auditors, the Company adds a new chapter and a new provision on the method of election, term and remuneration of the Accounting Auditor(s).
- (5) The provisions in the "Rearrangement Law" coming into force from May 1, 2006 state that the Articles of Incorporation are deemed to stipulate the following matters, and accordingly, the necessary amendments are proposed as follows:
 - 1) Proposed amendment of Article 4 (Organizations)
To add a new provision on the organizations of the Company including Board of Directors, Corporate Auditors, Board of Auditors and Accounting Auditor(s)
 - 2) Proposed amendment of Article 7 (Issuance of Share Certificates)
To add a new provision on the issuance of share certificates
 - 3) Proposed amendment of Article 12 (Administrator of Shareholders' Registry)
To add a new provision on the position of the administrator of shareholders' registry
- (6) Other than the above, amendments of the article numbers and addition or adjustment of wordings is to be made.

2. Changes to Articles of Incorporation

The changes to Articles of Incorporation are as follows.

(The changed sections have been underlined)

Present Articles of Incorporation	Proposed Amendments
<p style="text-align: center;">Chapter 1 General Rules</p> <p>Article 1 through 3 (Omitted)</p> <p>(New)</p> <p>(Method of Public Notice) Article 4 Public notices of the Company <u>may be given</u> in the Nihon Keizai Shimbun.</p> <p style="text-align: center;">Chapter 2 Shares</p> <p>(Number of Shares to be issued) Article 5 The total number of shares <u>authorized to</u> be issued by the Company shall be <u>79,000,000</u>.</p> <p>(Acquisition of treasury stock) Article 6 <u>The Company may, by a resolution of the Board of Directors, purchase shares of the Company pursuant to Article 211-3, Paragraph 1, Item 2 of the Commercial Code.</u></p> <p>(New)</p>	<p style="text-align: center;">Chapter 1 General Rules</p> <p>Article 1 through 3 (Unchanged)</p> <p>(Organizations) Article 4 <u>In addition to the general shareholders meeting and Directors, the Company shall establish the following organizations.</u> (1) <u>Board of Directors</u> (2) <u>Corporate Auditors</u> (3) <u>Board of Auditors</u> (4) <u>Accounting Auditors</u></p> <p>(Method of Public Notice) Article 5 <u>The Company shall make its public notices electronically. However, in the event that public notices cannot be made electronically due to an accident or some other unavoidable reasons, public notices of the Company shall be carried in Nihon Keizai Shimbun.</u></p> <p style="text-align: center;">Chapter 2 Shares</p> <p>(<u>Allowable</u> Number of Shares to be Issued) Article 6 The total number of shares <u>can</u> be issued by the Company shall be <u>118,000,000</u>.</p> <p>(Deleted)</p> <p>(Issuance of Share Certificates) Article 7 <u>The Company shall issue share certificates representing the corresponding shares.</u></p>

Present Articles of Incorporation	Proposed Amendments
<p>(Number of <u>shares constituting one full unit of Share and non issuance of less than one full unit shares of the Company</u>)</p> <p>Article <u>7</u></p> <p>1. The number of shares <u>constituting one full unit of share</u> shall be one hundred (100).</p> <p>2. The Company shall not issue any certificate for shares <u>constituting less than one full unit (hereinafter referred to as “shares constituting less than one full unit”)</u>.</p> <p>(Purchase of <u>less than one full unit</u>)</p> <p>Article <u>8</u></p> <p>A shareholder (including a beneficial shareholder; hereinafter the same interpretation is being applicable) holding shares <u>constituting less than one full unit</u> may request in accordance with the <u>share handling regulations</u> the Company to sell to the shareholder such amount of shares which will, when added together with the shares <u>constituting less than one full unit, constitute one full unit of stock.</u></p> <p>(Class of Shares)</p> <p>Article <u>9</u></p> <p>The classes of shares issued by the Company shall be <u>governed by the share handling regulation adopted by the Board of Directors.</u></p> <p>(New)</p> <p>(Share Handling Regulations)</p> <p>Article <u>10</u></p> <p>The <u>business pertaining to shares of the Company, including registration of transfers of shares, registration and removal of share certificates and trust assets, re-issuance of share certificates and other procedures concerning shares and fees for such procedures</u> shall be governed by the Share Handling Regulations adopted by the Board of Directors of the Company.</p>	<p>(Number of <u>Shares Per Unit and Non Issuance of Share Certificates Representing Less Than One Full Unit</u>)</p> <p>Article <u>8</u></p> <p>1. The number of shares <u>per unit of the Company</u> shall be one hundred (100).</p> <p>2. <u>Notwithstanding the provision of Article 7, the Company shall not issue share certificates representing less than one full unit, unless otherwise provided by the Share Handling Regulations.</u></p> <p>(Purchase of <u>Shares Representing Less Than One Full Unit</u>)</p> <p>Article <u>9</u></p> <p><u>Shareholders of the Company</u> (including a beneficial shareholder; <u>registered or recorded on the shareholders’ register</u>; hereinafter the same interpretation is being applicable) holding shares <u>less than one full unit</u> may request, in accordance with the <u>Share Handling Regulations</u>, the Company to sell to the shareholder such amount of shares which will, when added together with the shares less than one full unit <u>already held by such shareholders.</u></p> <p>(Deleted)</p> <p>(Rights for Holders Less Than One Full Unit of Shares)</p> <p>Article <u>10</u></p> <p><u>Holders of shares in the Company less than one full unit of shares shall only be allowed to execute the following rights.</u></p> <p>(1)<u>Rights stipulated in Article 189, Section 2 of the Company Law</u></p> <p>(2)<u>Rights to receive allotment of offered shares and rights to receive allotment of share warrants according to the number of shares held.</u></p> <p>(3)<u>Rights to make requests in accordance with the stipulations in Article 9.</u></p> <p>(Share Handling Regulations)</p> <p>Article <u>11</u></p> <p>The <u>denomination of share certificates, change in matters on the shareholders’ register, such as name of the shareholders, handling of purchasing of shares less than one full unit, and any other proceedings and relevant fees</u> shall be governed by the Share Handling Regulations adopted by the Board of Directors of the Company <u>unless otherwise provided by applicable laws, regulations and the Articles of Incorporation.</u></p>

Present Articles of Incorporation	Proposed Amendments
<p>(Share Transfer Agent)</p> <p>Article <u>11</u></p> <p>1.The Company shall appoint <u>a share transfer agent.</u></p> <p>2.The <u>transfer agent</u> and its handling office shall be <u>designed</u> by a resolution of the Board of Directors of the Company and a public notice thereof shall be given by the Company.</p> <p>3.The register of shareholders (including the register of beneficial shareholders; hereinafter the same interpretation being applicable) and <u>the register of lost share certificates of the Company shall be kept at the handling office of the transfer agent. The company shall cause the transfer agent to handle the business pertaining to shares such as registration of transfer of shares, registration and removal of share certificates and trust assets, re-issuance of share certificates and purchase and sale of shares constituting less than one full unit, etc.</u></p>	<p>(Administrator of Shareholders' Registry)</p> <p>Article <u>12</u></p> <p>1.The Company shall appoint <u>an Administrator of the Shareholders' Registry.</u></p> <p>2. <u>The Administrator of the Shareholders' Registry</u> and its handling office shall be <u>determined</u> by a resolution of the Board of Directors of the Company and a public notice thereof shall be given by the Company.</p> <p>3. The register of shareholders (including the register of beneficial shareholders; hereinafter the same interpretation being applicable), <u>share warrants registry and the register of lost share certificates of the Company shall not be handled by the Company, but shall be entrusted to the Administrator of the Shareholders' Registry.</u></p>
<p>(Record Date)</p> <p>Article <u>12</u></p> <p>1.The Company shall deem any shareholder <u>having voting rights as appearing on the register of shareholders as of the close of the last day of each accounting period to be a shareholder who is entitled to exercise voting rights at the ordinary general meeting of shareholders for that particular accounting period.</u></p> <p>2.<u>In addition to the preceding paragraph, whenever necessary, in accordance with a resolution of the Board of Directors of the Company and upon giving prior public notice, the Company pay deem any shareholder or registered pledge whose name appears on the register of shareholders as of the close of a specified date to be the shareholder or the pledge who is entitled to exercise the rights of a shareholder or a pledge.</u></p> <p>Chapter 3 General <u>Shareholder's</u> Meeting</p>	<p>(Deleted)</p> <p>Chapter 3 General <u>Shareholders</u> Meeting</p>
<p>(New)</p>	<p>(Base Date)</p> <p>Article <u>13</u></p> <p><u>The base date for being eligible for voting rights at the ordinary general shareholders meeting is March 31 of each year.</u></p>

Present Articles of Incorporation	Proposed Amendments
<p>(Convening <u>Meetings</u>) Article <u>13</u> <u>Regular</u> shareholders meeting of the Company shall be convened <u>within three (3) months of the day after the end of each fiscal term.</u> <u>Special general shareholders meetings may be convened at any time as necessary.</u></p>	<p>(Convening <u>General Shareholders Meeting</u>) Article <u>14</u> <u>The ordinary</u> shareholders meeting of the Company shall be convened <u>every year in June and the extraordinary general shareholders meeting is held whenever necessary.</u></p>
<p>(Convening Party and Chairman) Article <u>14</u> 1. <u>Except as otherwise provided by law, general shareholders meetings shall be called by the president upon resolution of the Board of Directors.</u> The president shall serve as chairman of general shareholders meeting. 2. Omitted</p>	<p>(Convocator and Chairman) Article <u>15</u> 1. The general shareholders meeting shall be called by the president. The president shall serve as chairman of the general shareholders meeting. 2. (Unchanged)</p>
<p>(Proxy Voting) Article <u>15</u> 1. Shareholders <u>or their legal representatives</u> may exercise their voting rights by <u>appointing another shareholder with voting rights as proxy.</u> 2. Proxies referred to in the preceding paragraph must submit written evidence of their proxy rights at each shareholders meeting.</p>	<p>(Proxy Voting) Article <u>16</u> 1. Shareholders may exercise their voting rights by <u>one (1) proxy.</u> 2. <u>Shareholders</u> and Proxy in accordance with the preceding section must submit written evidence of their proxy rights at each <u>general shareholders meeting.</u></p>
<p>(Method of Adopting Resolutions) Article <u>16</u> 1. <u>Except as otherwise provided by law or by these</u> Articles of Incorporation, resolutions of general shareholders <u>meetings</u> shall be adopted by a majority <u>of votes held by the attending shareholders.</u> 2. Resolutions to be adopted pursuant to <u>Article 343 of the Commercial Code</u> may be adopted by <u>not less than</u> two-thirds of <u>the</u> votes held by the attending shareholders who hold not less than one-third of the votes of <u>all shareholders.</u></p>	<p>(Method of Adopting Resolutions) Article <u>17</u> 1. <u>Unless otherwise provided for in applicable laws, regulations or the</u> Articles of Incorporation, resolutions <u>at the</u> general shareholders <u>meeting</u> shall be adopted by a majority <u>vote of the attending shareholders eligible to exercise their voting rights.</u> 2. Resolutions to be adopted pursuant to <u>Article 309, Section 2 of the Company Law</u> shall be adopted by <u>a two-third</u> votes held by the attending shareholders who hold not less than one-third of the votes of <u>total shareholders with voting rights present at the meeting.</u></p>

Present Articles of Incorporation	Proposed Amendments
<p>(New)</p> <p>Chapter 4. Directors and Board of Directors</p> <p>(Number of Directors) Article <u>17</u> (Omitted)</p> <p>(Election of Directors) Article <u>18</u> 1. (Omitted) 2. <u>In order to adopt a resolution for the election of Directors, the attendance of shareholders holding not less than one-third of the voting rights of the total shareholders shall be required. Such resolution shall be carried by majority vote.</u> 3. (Omitted)</p> <p>(Term of Office) Article <u>19</u> 1. <u>The term of office of directors shall be until the close of the last regular general shareholders meeting held within two years of their appointment.</u> 2. <u>The term of office of directors elected to fill a vacancy or to fill additional seats on the board shall terminate upon the termination of the term of office of the other directors.</u></p> <p>(Convening Party and Chairman) Article <u>20</u> 1. <u>Except as otherwise provided by law, meetings of the Board of Directors shall be called by the president, who shall serve as chairman.</u> 2. (Omitted)</p>	<p><u>(Provision of General Shareholders Meeting Reference Materials on Internet)</u> <u>Article 18</u> <u>The Company may, in accordance with the Ministry of Justice ordinance, use the Internet to provide shareholders with reference documents for the general shareholders meeting, non consolidated and consolidated financial statements, business report, or other information that should be displayed or described therein, and such information may be deemed to have been provided to shareholders.</u></p> <p>Chapter 4. Directors and Board of Directors</p> <p>(Number of Directors) Article <u>19</u> (Unchanged)</p> <p>(Election of Directors) Article <u>20</u> 1. (Unchanged) 2. <u>Directors shall be elected by a majority vote of the shareholders present at the general shareholders meeting attended by shareholders representing at least one-third of the shareholders eligible to exercise their voting rights.</u> 3. (Unchanged)</p> <p>(Term of Office) Article <u>21</u> 1. <u>The term of office of Directors shall end at the close of the ordinary general shareholders meeting for the final fiscal year ending within one year after the election of such Directors.</u> 2. (Deleted)</p> <p><u>(Convocator and Chairman)</u> Article <u>22</u> 1. <u>Unless otherwise provided by applicable laws, meetings of the Board of Directors shall be called by the president, who shall serve as chairman.</u> 2. (Unchanged)</p>

Present Articles of Incorporation	Proposed Amendments
<p>(Notice of Meetings) Article <u>21</u> 1. (Omitted) 2. Board of Directors meetings <u>may be held</u> without conducting the procedure for calling a meeting if all the <u>directors</u> and <u>auditors</u> consent.</p>	<p>(Notice of Meetings) Article <u>23</u> 1. (Unchanged) 2. Board of Directors' meetings <u>shall be held</u> without conducting the procedure for calling a meeting if all the <u>Directors</u> and <u>Corporate Auditors</u> consent.</p>
<p>(Method of Adopting Resolutions) Article <u>22</u> <u>A quorum for resolutions of the Board of Directors shall be a majority of the directors. Resolutions shall be carried by a majority of the directors in attendance.</u></p>	<p>(Omission of Holding the Board of Directors) Article <u>24</u> <u>If all of the Directors who are allowed to participate in voting indicate their approval of the resolution in writing or electronically, it shall be deemed that the Board of Directors approved passage of such resolution unless Corporate Auditors object to the resolution.</u></p>
<p>(Representative Directors and Managing Directors) Article <u>23</u> 1. <u>Directors with the authority to represent the Company shall be appointed by a vote of the Board of Directors.</u> 2. The Company <u>may appoint</u>, by a vote of the Board of Directors, one president, and a small number of vice presidents, senior <u>managing</u> directors, and managing directors.</p>	<p>(Representative Directors and Managing Directors) Article <u>25</u> 1. <u>The Board of Directors shall select Representative Directors by their resolution.</u> 2. The Company <u>may select</u>, by a vote of the Board of Directors, one president (<u>1</u>), and a small number of vice presidents, senior <u>executive</u> directors, and managing directors.</p>
<p>(Minutes) Article <u>24</u> <u>The substance of the proceedings of a meeting of the Board of Directors of the Company and the results thereof shall be recorded in the minutes and the attending Directors shall inscribe their names and affix their seals thereon.</u></p>	<p>(Deleted)</p>
<p>(Regulations concerning the Board of Directors) Article <u>25</u> (Omitted)</p>	<p>(Regulations Concerning the Board of Directors) Article <u>26</u> (Unchanged)</p>
<p>(Compensation and Severance Pay) Article <u>26</u> <u>Compensation and severance pay of directors shall be determined by a resolution of a general shareholders meeting.</u></p>	<p>(Remuneration, etc.) Article <u>27</u> <u>Directors' compensation, bonuses and other financial benefits received from the Company in consideration of the execution of their duties (hereinafter collectively referred to as "Remuneration"), shall be determined by resolution of the general shareholders meeting.</u></p>

Present Articles of Incorporation	Proposed Amendments
<p>(New)</p> <p style="text-align: center;">Chapter 5. <u>Auditors and Board of Auditors</u></p> <p>(Number of Auditors) Article <u>27</u> (Omitted)</p> <p>(Election of Auditors) Article <u>28</u> 1. (Omitted) 2. <u>A quorum for a resolution to elect auditors referred to in the preceding paragraph shall be shareholders with one-third or more of the total number of shares with voting rights. Such resolutions shall be carried by majority vote.</u></p> <p>(Term of Office) Article <u>29</u> 1. The term of office of <u>auditors</u> shall <u>be until</u> the close of <u>the last regular</u> general shareholders meeting <u>held</u> within four (4) years of <u>their appointment.</u> 2. (Omitted)</p> <p>(Full-time auditors) Article <u>30</u> <u>The Company's auditors shall appoint full-time auditors by means of a mutual election.</u></p>	<p><u>(Exemption of Directors from Liability)</u> <u>Article 28</u> 1. <u>In accordance with Article 426, Section 1 of the Company Law, to the extent provided for by applicable laws and regulations, the Company may exempt Directors (including former Directors) from their liability for damages caused by negligence in executing their duties by resolution of the Board of Directors.</u> 2. <u>In accordance with Article 427, Section 1 of the Company Law, the Company may enter into agreements with Outside Directors to limit their liability for damages caused by negligence in executing their duties. However, the liabilities for damages based on this contract will be more than ten million yen or the amount stipulated by laws, whichever is higher.</u></p> <p style="text-align: center;">Chapter 5. <u>Corporate Auditors and Board of Corporate Auditors</u></p> <p>(Number of Auditors) Article <u>29</u> (Unchanged)</p> <p>(Election of Auditors) Article <u>30</u> 1. (Unchanged) 2. <u>Corporate Auditors shall be elected by a majority vote of the shareholders present at the general shareholders meeting attended by shareholders representing at least one-third of the shareholders eligible to exercise their voting rights.</u></p> <p>(Term of Office) Article <u>31</u> 1. The term of office of <u>Corporate Auditors</u> shall <u>end at</u> the close of the <u>ordinary</u> general shareholders meeting <u>for the final fiscal year ending</u> within four (4) years <u>after the election of such Corporate Auditors.</u> 2. (Unchanged)</p> <p>(Full-Time Corporate Auditors) Article <u>32</u> <u>The Board of Corporate Auditors shall select one or more full-time Corporate Auditors by their resolution.</u></p>

Present Articles of Incorporation	Proposed Amendments
<p>(Notice of Meetings) Article 31 1. (Omitted) 2. Board of <u>Auditors</u> meetings <u>may be held</u> without conducting the procedure for calling a meeting if all the <u>auditors</u> consent.</p> <p>(Method of Adopting Resolutions) Article 32. <u>A quorum for resolution of the Board of Auditors shall be a majority of the auditors. Except as otherwise provided by law, resolutions shall be carried by a majority of the auditors in attendance.</u></p> <p>(Minutes) Article 33 <u>The substance of the proceedings of meetings of the Board of Auditors and the results thereof shall be recorded in the minutes and the attending auditors shall inscribe their names and affix their seals thereon.</u></p> <p>(Regulations concerning the Board of Auditors) Article 34 (Omitted)</p> <p>(Compensation and Severance Pay) Article 35 <u>Compensation and severance pay of auditors shall be determined by a resolution of general shareholders <u>meetings</u>.</u></p> <p>(New)</p>	<p>(Notice of Meetings) Article 33 1. (Unchanged) 2. Board of <u>Corporate Auditors</u> meetings <u>shall be held</u> without conducting the procedure for calling a meeting if all the <u>Corporate Auditors</u> consent.</p> <p>(Deleted)</p> <p>(Deleted)</p> <p>(Regulations Concerning the Board of <u>Corporate Auditors</u>) Article 34 (Unchanged)</p> <p>(Remuneration, etc.) Article 35 <u>Corporate Auditors' Remuneration, etc. shall be determined by <u>the</u> resolution of <u>the</u> general shareholders <u>meeting</u>.</u></p> <p>(Exemption of Corporate Auditors from Liability) Article 36 1. <u>In accordance with Article 426, Section 1 of the Company Law, to the extent provided for by applicable laws and regulations, the Company may exempt Corporate Auditors (including former Corporate Auditors) from their liability for damages caused by negligence in executing their duties by resolution of the Board of Directors.</u> 2. <u>In accordance with Article 427, Section 1 of the Company Law, the Company may enter into agreements with Outside Corporate Auditors to limit their liability for damages caused by negligence in executing their duties. However, the liabilities for damages based on this contract will be more than ten million yen or the amount stipulated by laws, whichever is higher.</u></p>

Present Articles of Incorporation	Proposed Amendments
(New)	<u>Chapter 6 Accounting Auditors</u>
(New)	<u>(Election of Accounting Auditors)</u>
(New)	<u>Article 37</u>
(New)	<u>Accounting Auditor(s) shall be elected by resolution of the general shareholders meeting.</u>
(New)	<u>(Term of Office of Accounting Auditors)</u>
(New)	<u>Article 38</u>
(New)	<u>1.The term of office of Accounting Auditor(s) shall end the close of the ordinary general shareholders meeting for the final fiscal year ending within one (1) year after the election of such Accounting Auditor(s).</u>
(New)	<u>2.Unless resolved otherwise by the ordinary general shareholders meeting in the preceding section, Accounting Auditor(s) shall be deemed to be re-appointed.</u>
(New)	<u>(Remuneration, etc.)</u>
(New)	<u>Article 39</u>
(New)	<u>Remuneration, etc. for Accounting Auditor(s) shall be determined by the representative director with approval of the Board of Corporate Auditors.</u>
Chapter 6 Accounting Matters	Chapter 7 Accounting Matters
<u>(Business Year and Fiscal Term)</u>	<u>(Business Term)</u>
Article <u>36</u>	Article <u>40</u>
The business <u>year</u> of the Company shall be from April 1 to the following March 31. <u>The fiscal term shall end on the last day of the business year.</u>	The business <u>term</u> of the Company shall be <u>one year</u> , from April 1 to the following March 31.
(New)	<u>(Decision-Making Organizations for Dividend of Retained Earnings, etc.)</u>
(New)	<u>Article 41</u>
(New)	<u>1.Unless otherwise provided by applicable laws and regulations, Dividends, etc. stipulated in Article 459, section 1 of the Company Law, shall be resolved at the Board of Directors Meeting.</u>
(New)	<u>2. The Company shall not resolve the preceding matters at the general shareholders meeting.</u>

Present Articles of Incorporation	Proposed Amendments
<p>(Dividends) Article <u>37</u> <u>Dividends shall be paid to shareholders and/or registered pledges whose names were registered or recorded on the register of shareholders as of the close of the last day of each accounting period.</u></p>	<p>(Base Date for Dividends) Article <u>42</u> 1. <u>The base date for the Company's year-end dividends is March 31 of every year and September 30 for interim dividends every year.</u></p>
<p>(New)</p>	<p>2. <u>Different base dates can be established for the payment of other dividends from surplus funds.</u></p>
<p>(Interim Dividends) Article <u>38</u> <u>The Company pay, by a resolution of the Board of Directors of the Company, pay to the shareholders and/or the registered pledges whose names were registered or recorded on the register of shareholders as of the close of September every year a cash distribution (referred to as the "interim Dividends") in accordance with Article 293-5 of the Commercial Code.</u></p>	<p>(Deleted)</p>
<p>(Statute of Limitations for Dividends) Article <u>39</u> 1. The Company shall be exempt from its obligation to pay with respect to <u>dividends or interim dividends</u> not received within three (3) years after the initial <u>pay</u> of payment.</p> <p>2. <u>Unpaid dividends and interim dividends shall not bear interest.</u></p>	<p>(Statute of Limitations for Dividends) Article <u>43</u> 1. The Company shall be exempt from its obligation to pay with respect to <u>dividends or interim dividends</u>, if and when the <u>dividend is paid in the form of cash and</u> is not received within three (3) years after the initial <u>day</u> of payment period.</p> <p>(Deleted)</p>