

[NOTICE: This Convocation Notice is a translation of the Japanese language original for convenience purposes only, and in the event of any discrepancy, the Japanese language original shall prevail.]

THE REFERENCE MATERIALS FOR THE ORDINARY GENERAL MEETING OF SHAREHOLDERS

Proposals and Reference Matters:

First Item of Business: Allocation of Surplus

Having continued to be surrounded by a severe business environment, the Company, in consideration of factors such as the enhancement of management infrastructures and future business development, proposes to pay the year-end dividends for the term under review as follows:

Matters concerning year-end dividends

(1) Type of dividend property

Cash

(2) Matters concerning allocation and the total amount of dividend property

With respect to the year-end dividends for the common stock of the Company, the Company proposes to pay 20 yen per share.

In this case, the total amount of the year-end dividends for the common stock is 3,143,887,820 yen.

(3) Date on which dividends from surplus shall be effective

The Company proposes June 26, 2009.

Second Item of Business: Partial Revision of the Articles of Incorporation

1. Reasons for the Revisions

(1) Items under purpose shall be adjusted and deleted according to the results of the business reorganization of the Company and its subsidiaries, and the business purposes shall be rewritten in a clearer and briefer way.

(2) Following the enforcement of the “Act for Partial Amendments to the Act Concerning Book-entry Transfer of Corporate Bonds and Other Securities for the Purpose of Streamlining the Settlement of Trades of Stocks and Other Securities” (Act No. 88, 2004; hereinafter, “Settlement Streamlining Act”), amendments to the current

Articles of Incorporation shall be made as described below:

- (i) In accordance with Article 6 of the Supplementary Provision of the Settlement Streamlining Act, the Company is deemed to have resolved on the date of enforcement of the stock dematerialization (January 5, 2009) to amend the Articles of Incorporation to the effect that the provision that the Company issues share certificates shall be abolished. Therefore, Article 7 (Issuance of Share Certificate) of the current Articles of Incorporation shall be deleted, and the wording regarding share certificates shall be deleted and modified.
- (ii) With the abolition of the “Act on Custody and Transfer of Share Certificate, Etc.,” wording concerning beneficial shareholders and the beneficial shareholders’ list shall be deleted and modified.
- (iii) As the Company is required to prepare and keep a register of lost stock certificates for one year from one day subsequent to the date of enforcement of the Settlement Streamlining Act, the necessary provisions shall be established in the supplementary provisions.
- (3) A new provision shall be established for flexible management of the Board of Directors so that a resolution of the Board of Directors may be deemed to have been made without convening a meeting of the Board of Directors.
- (4) In tandem with the aforementioned changes, the necessary revisions shall be made to the Articles of Incorporation accordingly.

2. Contents of Revisions of the Articles of Incorporation

Revised sections are shown in the table below:

(Underlined sections shall be revised)

| Current Articles of Incorporation | Proposed Revision |
|--|--|
| <p>(Purpose)</p> <p>Article 2</p> <p>The purpose of the Company shall be to carry out the following businesses:</p> <p>1. (Presentation of the text omitted here)</p> <p>7.</p> <p><u>8. Agency business for non-life insurance and insurance agency business based on the Automobile Liability Security Act</u></p> <p><u>9. Sales of life insurance policies</u></p> <p><u>10. Lease of articles, movable assets, telephone subscription rights and general leasing business</u></p> <p><u>11. Dealing business in secondhand articles based on the Secondhand Articles Dealer Act</u></p> <p><u>12. Travel business based on the Travel Agency Law</u></p> <p><u>13. Design, construction, management and contract work for construction projects</u></p> <p><u>14. Contract cleaning, dust control, pest control, sterilization, and maintenance work inside and outside buildings, advertisement towers, etc.</u></p> <p><u>15. Information processing by using computers and communication lines</u></p> <p><u>16. Investigation, research and consulting services business in household economics</u></p> <p><u>17. Labor dispatch business</u></p> <p><u>18. Planning, producing and sale of printed materials and publications</u></p> <p><u>19. Selling and buying, lease and mediation of real estate</u></p> | <p>(Purpose)</p> <p>Article 2</p> <p>The purpose of the Company shall be to carry out the following businesses:</p> <p>1. (No change from the current text)</p> <p>7. (Delete)</p> <p>(Delete)</p> <p>(Delete)</p> <p><u>8.</u> (No change from the current text)</p> <p>(Delete)</p> <p>(Delete)</p> <p>(Delete)</p> <p><u>9.</u> (No change from the current text)</p> <p><u>10.</u> (No change from the current text)</p> <p>(Delete)</p> <p><u>11.</u> (No change from the current text)</p> <p>(Delete)</p> |

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| <p><u>20.Import and export, selling and buying and mediation of vessels, aircraft, automobiles, electric appliances, electric equipment, video software, audio compact disc software, computer-related equipment, applied electronic equipment, telecommunications equipment, educational equipment, office appliances, medical equipment, health appliances, nursing-care equipment, sports equipment, air-conditioning equipment, lighting equipment, kitchen facilities, home equipment, furniture, interior decorations, sundry goods, perishable foods, processed foods, soft drinks, liquors, textiles for clothing, non-pharmaceutical supplies, optical instruments, drawings and curios, art and craftwork, clocks, jewels, precious metals, etc.</u></p> | <p>(Delete)</p> |
| <p><u>21. Agency business of installation of automatic vending machines</u></p> | <p>(Delete)</p> |
| <p><u>22. Provision of office functions on a contract basis such as data entry, checking, arrangement, shipping, storage, etc. of vouchers, ledgers and documents</u></p> | <p><u>12. Provision of office functions and information processing on a contract basis</u></p> |
| <p><u>23. Provision of services for acceptance of applications, inquiry, consultation and business communications through the telephone, facsimile, the Internet, etc.</u></p> | <p>(Delete)</p> |
| <p><u>24. Office functions and guidance business for contracts, sales promotion and management of members of loan, guarantee and credit card services</u></p> | <p>(Delete)</p> |
| <p><u>25. Consulting services business concerning loans, credit card business, call center operation and corporate management</u></p> | <p><u>13. Consulting service business concerning corporate management</u></p> |

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| <p><u>26. Investments in stocks, bonds, etc.</u></p> <p><u>27. Services concerning management and control of assets of investment partnerships</u></p> <p><u>28. Selling and buying, intermediary to such selling and buying, brokerage or agency business for certificates of deposit</u></p> <p><u>29. Warehousing business</u></p> <p><u>30. Operation of Internet cafés</u></p> <p><u>31. Control and management of the business activities of companies operating the businesses listed below by purchasing and holding shares in such companies</u></p> <p>(1) Servicing business</p> <p>(2) Banking business for overseas companies</p> <p><u>32. Any business that is incidental to the businesses mentioned in the preceding items (Issuance of stock certificates)</u></p> <p><u>Article 7 The Company issues stock certificates relating to shares of common stock.</u></p> <p>Article <u>8</u> (Presentation of the text omitted here) (Unit shares <u>and non-issuance of fractional unit share certificates</u>)</p> <p>Article <u>9</u> The number of shares constituting one unit share shall be ten (10).</p> <p><u>2. Notwithstanding the provisions under Article 7 above, the Company shall not issue any fractional unit share certificates that represent a number of shares insufficient to constitute one unit share. Provided, however, that this shall not apply when the Share Handling Regulations provide for otherwise.</u></p> <p>(Rights to fractional unit shares)</p> <p>Article <u>10</u> Shareholders of the Company (<u>including the beneficial shareholders; hereinafter the same</u>) may not exercise the rights to the fractional unit shares held by shareholder other than those listed</p> | <p><u>14. Venture capital business</u></p> <p>(Delete)</p> <p>(Delete)</p> <p><u>15.</u> (No change from the current text)</p> <p><u>16.</u>(No change from the current text)</p> <p>(Delete)</p> <p>Article <u>7</u> (No change from the current text) (Unit share)</p> <p>Article <u>8</u> The number of shares constituting one unit share shall be ten (10).</p> <p>(Delete)</p> <p>(Rights to fractional unit share)</p> <p>Article <u>9</u> Shareholders of the Company may not exercise the rights to the fractional unit shares held by shareholder other than those listed below:</p> |
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| <p>below:</p> <p>(1) Rights listed in each item of Article 189 Paragraph 2 of the Companies Act</p> <p>(2) Rights to claim under provisions of Article 166 Paragraph 1 of the Companies Act</p> <p>(3) Rights to allotment of shares to be offered and allotment of stock acquisition rights according to the number of shares held by the shareholder (Transfer agent)</p> <p>Article <u>11</u> The Company shall have a transfer agent with respect to shares issued thereby.</p> <p>2. The transfer agent and its handling office shall be appointed by a resolution of the Board of Directors, and public notice thereof shall be given.</p> <p>3. Preparation and making available for inspection of the register of shareholders <u>(including a register of beneficial shareholders, the same hereinafter)</u>, the original register of stock acquisition rights <u>and the register of lost share certificates</u>, and other services concerning the register of shareholders, the original register of stock acquisition rights and <u>the register of lost share certificates</u> shall be entrusted to the transfer agent, and the Company shall not itself handle the above matters directly.</p> <p>Article <u>12</u> (Presentation of the text omitted here)</p> <p>Article <u>25</u> (New provision)</p> | <p>(1) Rights listed in each item of Article 189 Paragraph 2 of the Companies Act</p> <p>(2) Rights to claim under provisions of Article 166 Paragraph 1 of the Companies Act</p> <p>(3) Rights to allotment of shares to be offered and allotment of stock acquisition rights according to the number of shares held by the shareholder (Transfer agent)</p> <p>Article <u>10</u> The Company shall have a transfer agent with respect to shares issued thereby.</p> <p>2. The transfer agent and its handling office shall be appointed by a resolution of the Board of Directors, and public notice thereof shall be given.</p> <p>3. Preparation and making available for inspection of the register of shareholders and the original register of stock acquisition rights, and other services concerning the register of shareholders, the original register of stock acquisition rights shall be entrusted to the transfer agent, and the Company shall not itself handle the above matters directly.</p> <p>Article <u>11</u> (No change from the current text)</p> <p>Article <u>24</u> <u>(Omission of a resolution by the Board of Directors)</u></p> <p><u>Article 25 The Company shall be deemed to have made a resolution of the Board of Directors when the requirements under Article 370 of the Companies Act have been satisfied by the Company.</u></p> |
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| | |
|-----------------|--|
| (New provision) | <u>Supplementary Provision</u> |
| (New provision) | <u>Article 1 Preparation of making available for inspection of, and other services concerning the register of lost share certificates shall be entrusted to the transfer agent, and the Company shall not itself handle such matters directly.</u> |
| (New provision) | <u>Article 2 This Article and the preceding Article shall continue to be effective up to January 5, 2010, and shall be deleted on January 6, 2010.</u> |

Third Item of Business: Election of Twelve (12) Directors

The term of office of all twelve (12) members of the Board of Directors expires as of the end of this Ordinary General Meeting of Shareholders. Therefore, the Company proposes that twelve (12) members of the Board of Directors be appointed.

The candidates for members of the Board of Directors are as follows:

| Number. | Name (Date of Birth) | Career Summary, Position and Responsibilities, and Representative Positions Held in Other Companies | Number of Company's Ordinary Shares Owned |
|---------|------------------------------------|---|---|
| 1 | Kyosuke Kinoshita (May 2, 1940) | <p>Mar. 1963: Entered Maruito Shoten Co., Ltd.</p> <p>Oct. 1978: ACOM CO., LTD. (the Company) was founded. Assumed the Presidency of the Company.</p> <p>Jun. 2000: Chairman of the Company (Present) (Representative Positions Held in Other Companies) President of The Institute for Research on Household Economics President of Kinoshita Memorial Foundation</p> | 3,240,321 Shares |
| 2 | Yuji Ohashi (October 8, 1947) | <p>Apr. 1970: Entered The Mitsubishi Trust and Banking</p> <p>Feb. 1996: General Manager of Global Business Dept. of MTB</p> <p>Jun. 1997: Director and General Manager of London Branch of MTB</p> <p>Jun. 1999: Director and General Manager of Corporate Planning Dept. of MTB</p> <p>Apr. 2000: Managing Director of MTB</p> <p>Jun. 2002: Senior Managing Director of MTB</p> <p>Mar.2004: Director and Deputy President of MTB</p> <p>Jun. 2005: Director of MTB</p> <p>Jun. 2005: Director of the Company</p> <p>Jul. 2005: Deputy Chairman of the Company (Present)</p> | 1,000 Shares |

| Number | Name (Date of Birth) | Career Summary, Position and Responsibilities, and Representative Positions Held in Other Companies | Number of Company's Ordinary Shares Owned |
|--------|--|---|--|
| 3 | Shigeyoshi Kinoshita (April 14, 1949) | <p>Apr. 1973: Entered Marubeni Corporation</p> <p>Apr. 1978: Entered Japan Consumer Finance Co., Ltd.</p> <p>Feb. 1983: Director and Chief General Manager of General Affairs Dept. of the Company</p> <p>May. 1984: Director and Chief General Manager of Accounting Dept. of the Company</p> <p>Aug. 1986: Managing Director of the Company</p> <p>Jun. 1988: Managing Director and Head of Credit Business Promotion Division of the Company</p> <p>Oct. 1991: Senior Managing Director of the Company</p> <p>Oct. 1992: Senior Managing Director and Head of the Loan Sales Division of the Company</p> <p>Oct. 1996: Deputy President of the Company</p> <p>Jun. 2000: President of the Company (Present)</p> <p>Jun. 2003: Chief Executive Officer of the Company (Present)</p> <p>Sep. 1974: Entered Maruito Co., Ltd.</p> | 3,220,164 Shares |
| 4 | Shigeru Akaki (September 5, 1949) | <p>Apr. 1997: General Manager of Human Resources Dept. of the Company</p> <p>Jun. 2000: Director and Chief General Manager of Human Resources Dept. of the Company</p> <p>Jun. 2003: Managing Director of the Company</p> <p>Jun. 2003: Executive Managing Officer of the Company</p> <p>Jun. 2008: Senior Managing Director of the Company (Present)</p> <p>Jun. 2008: Senior Executive Managing Officer of the Company (Present) (Representative Positions Held in Other Companies) The Head of ACOM Health Insurance Society</p> | 500 Shares |

| Number | Name (Date of Birth) | Career Summary, Position and Responsibilities, and Representative Positions Held in Other Companies | Number of Company's Ordinary Shares Owned |
|--------|---|---|--|
| 5 | Osamu Moriya (April 12, 1948) | <p>Apr. 1972: Entered Kita Kyushu Financial Bureau</p> <p>Jul. 1994: Director of Finance Dept. of Okinawa General Bureau, Okinawa</p> <p>Jul. 1995: Director of Finance Dept. of Shikoku Local Finance Bureau</p> <p>Jun. 1996: Manager of Accounting Dept. of Commemorative Organization for the Japan World Exposition</p> <p>Jun. 1998: Director of Administration Dept. of Kinki Finance Bureau</p> <p>Jul. 1999: Director of General Affairs Dept. of Kyushu Finance Bureau</p> <p>Jul. 2000: Director of General Affairs Dept. of Chugoku Finance Bureau</p> <p>Jul. 2001: Advisor of ACOM Welfare Pension Plan</p> <p>Aug. 2003: General Manager of Corporate Management Dept. of the Company</p> <p>Jun. 2004: Managing Director of the Company (Present)</p> <p>Jun. 2004: Executive Managing Officer of the Company (Present)</p> | 100 Shares |
| 6 | Satoru Tomimatsu (January 4, 1952) | <p>Oct. 1975: Entered Maruito Co., Ltd.</p> <p>Apr. 2000: General Manager of Public Relations Dept. of the Company</p> <p>Sep. 2000: Chief General Manager of Public Relations Dept. of the Company</p> <p>Jun. 2002: Director and Chief General Manager of Public Relations Dept. of the Company</p> <p>Jun. 2003: Executive Officer and Chief General Manager of Credit Management</p> <p>Jun. 2004: Executive Officer and Chief General Manager of Business Promotion Dept. of the Company</p> <p>Dec. 2004: Executive Managing Officer of the Company</p> <p>Jun. 2005: Managing Director of the Company (Present)</p> <p>Apr. 2007: Executive Managing Officer and Head of Credit Business Promotion Division of the Company (Present)</p> | — |

| Number | Name (Date of Birth) | Career Summary, Position and Responsibilities, and Representative Positions Held in Other Companies | Number of Company's Ordinary Shares Owned |
|--------|--|---|---|
| 7 | Kiyoshi Tachiki (November 17, 1951) | <p>Mar. 1975: Entered Maruito Co., Ltd.</p> <p>Apr. 1999: General Manager of Credit Business Development Dept. of the Company</p> <p>Apr. 2000: Chief General Manager of Credit Business Development Dept. of the Company</p> <p>Apr. 2002: Chief General Manager of Market Development Dept. of the Company</p> <p>Jun. 2002: Director and Chief General Manager of Market Planning Dept. of the Company</p> <p>Jun. 2003: Executive Officer and Chief General Manager of Market Planning Dept. of the Company</p> <p>Jun. 2004: Executive Officer and General Officer of Retail Strategy Office of the Company</p> <p>Jun. 2006: Managing Director of the Company (Present)</p> <p>Jun. 2006: Executive Managing Officer and General Officer of Retail Strategy Office of the Company</p> <p>Apr. 2007: Executive Managing Officer (Present)</p> | 5,000 Shares |
| 8 | Shozo Tanaka (April 18, 1950) | <p>Jan. 1975: Entered Maruito Co., Ltd.</p> <p>Jun. 1998: Head of West Japan Division of Loan Business Promotion Division of the Company</p> <p>Apr. 2002: Head of Osaka and West Japan Division of Credit Business Promotion Division of the Company</p> <p>Jun. 2002: Director and Head of Osaka and West Japan Division of the Company</p> <p>Oct. 2002: Director and Chief General Manager of Business Promotion Dept. III and IV of the Company</p> <p>Apr. 2003: Director and Chief General Manager of Credit Supervision Dept. II of the Company</p> <p>Jun. 2003: Executive Officer and Chief General Manager of Credit Supervision Dept. II of the Company</p> <p>Apr. 2007: Executive Officer and Chief General Manager of Credit Supervision Dept. I of the Company</p> <p>Jun. 2007: Managing Director of the Company (Present)</p> <p>Jun. 2007: Executive Managing Officer and Head of Credit Supervision Division of the Company (Present)</p> | 2,920 Shares |

| Number | Name (Date of Birth) | Career Summary, Position and Responsibilities, and Representative Positions Held in Other Companies | Number of Company's Ordinary Shares Owned |
|--------|--|--|--|
| 9 | Shigeru Sato (January 17, 1952) | <p>Oct. 1975: Entered Maruito Co., Ltd.</p> <p>Apr. 1999: General Manager of Treasury Dept. of the Company</p> <p>Jun. 2000: Chief General Manager of Treasury Dept. of the Company</p> <p>Jun. 2003: Executive Officer and Chief General Manager of Treasury Dept. of the Company</p> <p>Jun. 2007: Executive Managing Officer of the Company (Present)</p> <p>Jun. 2008: Managing Director of the Company(Present)</p> | — |
| 10 | Masahiko Shinshita (June 24, 1951) | <p>Apr. 1975: Entered Mitsubishi Bank Ltd.</p> <p>Dec. 2000: General Officer of Integration Planning Office of The Bank of Tokyo Mitsubishi</p> <p>Apr. 2001: General Manager of Integration Management. of Mitsubishi Tokyo Financial Group, Inc.</p> <p>Jul. 2003: Chief Officer of Legal and Compliance Division of The Bank of Tokyo-Mitsubishi</p> <p>Jun. 2004: General Manager of Guarantee Business Dept. of the Company</p> <p>Mar. 2005: Chief General Manager of Guarantee Business Dept. of the Company</p> <p>Apr. 2005: Executive Officer and Chief General Manager of Guarantee Business Dept. of the Company</p> <p>Jun. 2008: Managing Director of the Company(Present)</p> <p>Jun. 2008: Executive Managing Officer and Chief General Manager of Guarantee Business Dept. of the Company</p> <p>Apr. 2009: Executive Managing Officer of the Company (Present)</p> | — |

| Number | Name (Date of Birth) | Career Summary, Position and Responsibilities, and Representative Positions Held in Other Companies | Number of Company's Ordinary Shares Owned |
|--------|--|---|--|
| 11 | Tatsuo Taki (October 7, 1952) | <p>Apr. 1975: Entered The Mitsubishi Trust and Banking Corporation (MTB)</p> <p>Sep. 2000: General Manager of Hong Kong Branch of MTB</p> <p>Jul. 2002: Representative Director of Mitsubishi Information Systems</p> <p>Jun. 2004: Executive Officer and General Manager of Corporate Risk Management Dept. of MTB</p> <p>Apr. 2005: Director of DC Cash One Ltd.(DCC1)</p> <p>Jun. 2005: Managing Director of DCC1</p> <p>Apr. 2007: Executive Officer and Chief General Manager of Corporate Management Dept. of DCC1</p> <p>Jun. 2008: Managing Director of the Company (Present)</p> <p>Jun. 2008: Executive Managing Officer and Chief General Manager of Corporate Management Dept. of the Company (Present)</p> | 1,000 Shares |

| Number | Name (Date of Birth) | Career Summary, Position and Responsibilities, and Representative Positions Held in Other Companies | Number of Company's Ordinary Shares Owned |
|--------|---------------------------------------|---|--|
| 12 | Kyota Omori (March 14, 1948) | <p>Apr. 1972: Entered Mitsubishi Bank Ltd.</p> <p>May. 1998: General Manager of Systems Dept. of The Bank of Tokyo-Mitsubishi, Ltd. (BTM)</p> <p>Jun. 1999: Director and General Manager of System Dept. of BTM</p> <p>May. 2001: Chief Officer of Corporate Planning Office of BTM</p> <p>Jun. 2001: Executive Officer and General Manager of Corporate Planning Office of BTM</p> <p>Feb. 2002: Executive Officer and Chief Officer of Integration Planning Office of BTM</p> <p>May. 2003: Executive Managing Officer of BTM</p> <p>Jun. 2003: Managing Director of BTM</p> <p>May. 2004: Executive Managing Officer and Head of Americas Division of BTM</p> <p>Jun. 2005: Executive Managing Officer of Mitsubishi Tokyo Financial Group, Inc. (MTFG)</p> <p>Oct. 2005: Executive Managing Officer of Mitsubishi UFJ Financial Group, Inc.</p> <p>Jan. 2006: Executive Managing Officer and Head of Americas Division of The Bank of Tokyo-Mitsubishi UFJ, Ltd. (BTMU)</p> <p>Oct. 2007: Senior Executive Managing Officer and Head of Americas Division of BTMU</p> <p>Apr. 2008: Senior Executive Managing Officer of Mitsubishi UFJ Financial Group, Inc.</p> <p>Jun. 2008: Director of the Company (Present)</p> <p>Jun. 2008: Deputy President of Mitsubishi UFJ Financial Group, Inc. (Present) (Representative Positions Held in Other Companies) Deputy President for Mitsubishi UFJ Financial Group, Inc.</p> | — |

Notes:

1. Kyosuke Kinoshita, a candidate for Director, is president of the Institute for Research on Household Economics, to which the Company has made donation.
2. Kyota Omori, a candidate for Director, is Deputy President for Mitsubishi UFJ Financial Group, Inc., a parent company of the Company. The Company has concluded a business management agreement and a business and capital alliance agreement with Mitsubishi UFJ Financial Group, Inc.
3. There is no special interest between the company and other candidates for Director.

Fourth Item of Business: Election of Independent Auditor

As Ernst & Young Shin Nihon LLC., an Independent Auditor of the Company, will resign at the end of the 32nd Ordinary General Meeting of Shareholders, it is proposed to appoint a new Independent Auditor.

The Board of Statutory Auditors consents to this proposal.

The candidate for Independent Auditor is as follows:

(As of March 31, 2009)

| | | | | | | | | | | | | | | | | |
|---|--|--|--|-----|-------------------|----|---------------------------------------|-------|---|-----|----------------------------|-------|-------------------------|-----|--------|-------|
| Name | Deloitte Touche Tohmatsu | | | | | | | | | | | | | | | |
| Address of Main Office | MS Shibaura Building, 4-13-23 Shibaura, Minato-ku, Tokyo | | | | | | | | | | | | | | | |
| History | <p>May 1968: Founded</p> <p>Feb1990: Changed name to Deloitte Touche Tohmatsu.</p> <p>Became a member firm of Deloitte Touche Tohmatsu, an international accounting organization, as a major constituent member.</p> | | | | | | | | | | | | | | | |
| Overview | <p>Number of staff members</p> <table> <tr> <td>Partners (Certified Public Accountants):</td> <td>551</td> </tr> <tr> <td>Special partners:</td> <td>58</td> </tr> <tr> <td>Staff (Certified Public Accountants):</td> <td>1,683</td> </tr> <tr> <td>(Assistant Certified Public Accountants):</td> <td>642</td> </tr> <tr> <td>(Other specialized staff):</td> <td>2,496</td> </tr> <tr> <td>(Administrative staff):</td> <td>491</td> </tr> <tr> <td>Total:</td> <td>5,921</td> </tr> </table> <p>(as of the end of December 2008)</p> <p>Number of related companies: 3,974 (as of the end of September 2008)</p> <p>Contribution to capital: 2,423 million yen (as of the end of September 2008)</p> | | Partners (Certified Public Accountants): | 551 | Special partners: | 58 | Staff (Certified Public Accountants): | 1,683 | (Assistant Certified Public Accountants): | 642 | (Other specialized staff): | 2,496 | (Administrative staff): | 491 | Total: | 5,921 |
| Partners (Certified Public Accountants): | 551 | | | | | | | | | | | | | | | |
| Special partners: | 58 | | | | | | | | | | | | | | | |
| Staff (Certified Public Accountants): | 1,683 | | | | | | | | | | | | | | | |
| (Assistant Certified Public Accountants): | 642 | | | | | | | | | | | | | | | |
| (Other specialized staff): | 2,496 | | | | | | | | | | | | | | | |
| (Administrative staff): | 491 | | | | | | | | | | | | | | | |
| Total: | 5,921 | | | | | | | | | | | | | | | |

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| Procedures for Exercising Voting Rights via the Internet |
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If you are exercising your voting right via the Internet, we ask you kindly to please read the following first.

If you are attending the meeting, you do not need to vote by postal mail (Voting Rights Exercise Form) or via the Internet.

Particulars

1. About the Internet Voting Website

(1) You can exercise your voting rights via the Internet only by accessing our designated Internet voting website (<http://www.evote.jp/>) from a computer or a mobile phone (i-mode, EZweb, or Yahoo! Keitai). (Please note that the site cannot be accessed between 2 a.m. and 5 a.m. daily).

*i-mode, EZweb, and Yahoo! are trademarks or registered trademarks of NTT DoCoMo, Inc., KDDI Corporation, and U.S. Yahoo! Inc., respectively.

(2) Depending on your computer settings, if your Internet connection is secured by a firewall or anti-virus software, or if you are using a proxy server, you may not be able to properly access our website or exercise your voting rights.

(3) If you are exercising your voting rights from a mobile phone, please use either i-mode, EZweb, or Yahoo! Keitai. Please note that the website is not compatible with mobile phones that are not SSL-encoded or cannot send and receive the mobile phone's terminal ID information.

(4) The website will accept your votes until 5:00 p.m. on Wednesday, June 24, 2009. We advise you to exercise your voting rights as early as possible. Please contact the help desk if you have any questions.

2. How to Exercise Your Voting Rights via the Internet

(1) At the Internet voting website (<http://www.evote.jp/>), please enter your login ID and temporary password shown on the voting form. Please cast your vote by following the directions on the screen.

(2) To avoid unauthorized access ("spoofing") and tampering regarding the contents of the

vote, the website will ask you to set a new password once you log on to the website.

- (3) We will send you a new login ID and a temporary password for every shareholders' meeting.

3. How We Process Multiple Votes

- (1) If you exercise your voting rights by both mail and via the Internet, then the vote you enter via the Internet will count as valid.
- (2) If you exercise your voting rights multiple times via the Internet, then the last vote you enter will count as valid. If you exercise your voting rights multiple times both by a mobile phone and via the Internet, then the last vote you enter will count as valid.

4. Fees for Accessing the Internet Voting Website

The shareholder will pay all fees arising from accessing the Internet voting website (dial-up connection fees, telephone charges, etc.), as well as packet communication fees and other mobile phone charges when accessing the website using a mobile phone.

For technical inquiries concerning PC use, please contact:

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| <p>Mitsubishi UFJ Trust and Banking Corporation Stock Transfer Agency Department (Help Desk) Phone: 0120-173-027 (toll-free within Japan) Hours: 9:00-21:00</p> |
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