

*February 20, 2014*

**Notice Concerning Change in the Number of Share Unit and Partial Amendments to the Articles of Incorporation**

Miroku Jyoho Service Co., Ltd. (MJS) announces that, at the board of directors meeting held on February 20, 2014, the company determined the change in the number of share unit and partial amendments to the Articles of Incorporation as follows.

1. Change in the number of share unit

(1) Reasons for change

To increase the liquidity of the company's shares and further broaden its investor base by creating an environment where investors will be able to make investments more easily, and in light of the intent of the "Action Plan for Consolidating Trading Unit" dated November 27, 2007 and "Decision on the Deadline for Shift to Trading Units of 100 Shares and 1,000 Shares" dated January 19, 2012 announced by stock exchanges of Japan, MJS will change the number of share unit.

Due to the change in the number of share unit, it is assumed that an investment unit will fall below the desirable level of 50 thousand yen or more but less than 500 thousand yen specified in Article 445 of the Securities Listing Regulations of the Tokyo Stock Exchange. However, MJS will continue to aggressively develop its business to improve corporate value, and work to secure an appropriate investment unit level by further focusing on investor relations activities.

(2) Details of change

The number of share unit shall change from 500 shares to 100 shares.

(3) Scheduled date of change

April 1, 2014 (Tuesday)

2. Partial amendments to the Articles of Incorporation

(1) Reason for change

Due to the above change in the number of share unit

(2) Details of amendments

Current Articles of Incorporation	After Amendments
(Number of share unit) Article 8 The number of share unit of the company shall be <u>500</u> shares.  (Newly-established)	(Number of share unit) Article 8 The number of share unit of the company shall be <u>100</u> shares.  (Supplementary Rule) <u>The amendment of Article 8 shall become effective on April 1, 2014 and until that time, it shall be read as follows.</u> (Number of share unit) <u>Article 8 The number of share unit of the company shall be 500 shares.</u> <u>The supplementary rule will be eliminated after the amendment of Article 8 has become effective.</u>