



(Translation)

January 22, 2010

Dear Sirs:

Name of the Company: Q.P. Corporation
Representative: Yutaka Suzuki,
President and Representative Director
(Code No. 2809; The first section of the Tokyo Stock Exchange)
Person to contact: Nobuo Inoue,
General Manager, Operation Promote
Department
(Tel. 03-3486-3331)

Notice of Settlement of Accounts of Parent Company, Etc.

Notice is hereby given that Nakashimato Co., Ltd., which is categorized as the parent company, etc. of Q.P. Corporation, has prepared its financial statements for the year ended November 30, 2009, as described in the attachment hereto.

Description

1. Name of the parent company, etc.: Nakashimato Co., Ltd.
2. Location of its head office: 4-13, Shibuya 1-chome, Shibuya-ku, Tokyo
3. Representative: Minako Nakashima,
Representative Director
4. Attribute: Q.P. Corporation falls under the category of related company of any other company and Nakashimato Co., Ltd. is such any other company.
5. Ratio of its voting rights: 20.6% (including those held indirectly)

- END -



Q.P. Corporation

BALANCE SHEET

(As of November 30, 2009)

(thousands of yen)

ASSETS:

Current assets:	5,937,458
Cash and deposits	64,443
Trade accounts receivable	347,228
Merchandise	541,604
Supplies	9,804
Advances	44,269
Prepaid expenses	25,243
Short-term loans receivable	4,706,431
Accounts receivable - other	289,164
Deferred tax assets	40,675
Other current assets	11,172
Allowance for doubtful accounts	(142,578)
Fixed assets:	18,293,688
Tangible fixed assets:	1,580,501
Buildings	252,954
Structures	657
Transportation equipment	1,887
Tools, furniture and fixtures	11,945
Land	1,313,055
Intangible fixed assets:	49,711
Software	46,196
Other intangible fixed assets	3,514
Investments and other assets:	16,663,475
Investment securities	1,657,446
Capital stocks in related companies	7,450,157
Capital investments	90,011
Long-term loans receivable	6,424,596
Long-term prepaid expenses	4,056
Prepaid pension expenses	552,262
Leasehold deposits	112,255
Funded insurance premiums	491,479
Allowance for doubtful accounts	(118,789)
TOTAL ASSETS:	24,231,147



Q.P. Corporation

(thousands of yen)

LIABILITIES:

Current liabilities:	2,357,812
Trade accounts payable	63,239
Short-term borrowings	1,582,056
Accounts payable - other	454,444
Accrued expenses	13,821
Corporate taxes, etc. payable	219,500
Advances received	9,606
Deposits received	12,076
Reserve for bonuses	2,369
Other current liabilities	698
Long-term liabilities:	7,717,295
Long-term borrowings	6,899,996
Deferred tax liabilities	286,512
Reserve for officers' retirement allowances	443,032
Guarantee money accepted	87,500
Other long-term liabilities	254
TOTAL LIABILITIES:	10,075,108

NET ASSETS:

Shareholders' equity:	13,761,200
Capital stock	50,000
Capital surplus	1,816,382
Capital reserve	1,747,382
Other capital surplus	69,000
Earned surplus:	11,894,817
Earned surplus reserve	29,750
Other earned surplus	11,865,067
Earned surplus carried forward to the following year	11,865,067
Revaluation and exchange differences, etc.:	394,839
Revaluation difference of other securities:	395,244
Deferred hedge income (loss):	(405)
TOTAL NET ASSETS:	14,156,039
TOTAL LIABILITIES AND NET ASSETS:	24,231,147

(Note) All figures stated above are shown by disregarding any fractions of one thousand yen.



Q.P. Corporation

STATEMENT OF INCOME

(From December 1, 2008 to November 30, 2009)

(thousands of yen)

Net sales	3,690,196
Cost of sales	2,592,832
Gross profit:	1,097,364
Selling, general and administrative expenses	1,187,927
Operating loss:	90,563
Non-operating income:	939,794
Interest income received	175,706
Dividends received	554,446
Others	209,641
Non-operating expenses:	210,177
Interest expenses	152,473
Others	57,703
Ordinary income:	639,053
Extraordinary income:	1,333,370
Gain on sale of fixed assets	1,242,775
Refunds premiums	90,595
Extraordinary losses:	242,767
Loss on retirement and sale of fixed assets	107,884
Transfer to allowance for doubtful accounts	90,000
Valuation loss of investment securities	39,131
Loss on revaluation of capital stocks in related companies	5,751
Income before income taxes	1,729,657
Corporate, municipality and enterprise taxes	272,990
Adjustment to corporate taxes, etc.	412,277
Net income	1,044,389

(Note) All figures stated above are shown by disregarding any fractions of one thousand yen.



Q.P. Corporation

[Shareholders]

As of November 30, 2009

Classification	State of stocks								State of less-than-one-unit shares (shares)
	Central and local governments	Financial institutions	Financial instrument brokers	Other corporations	Foreign corporations, etc.	Individuals included in foreign corporations, etc.	Individuals, etc.	Total	
Number of shareholders	-	-	-	4	-	-	4	8	-
Number of shares (thousand shares)	-	-	-	476	-	-	1,904	2,380	-
Shareholding ratio (%)	-	-	-	20.00	-	-	80.00	100.00	-

[Major shareholders]

As of November 30, 2009

Name	Address	Number of shares held (thousand shares)	Ratio of shares to the total number of issued shares (%)
Minako Nakashima	Setagaya-ku, Tokyo	1,856	77.99
Q.P. Corporation	4-13, Shibuya 1-chome, Shibuya-ku, Tokyo	276	11.60
Nakato Scholarship Foundation	4-13, Shibuya 1-chome, Shibuya-ku, Tokyo	100	4.20
T&A Co., Ltd.	4-13, Shibuya 1-chome, Shibuya-ku, Tokyo	70	2.94
Aohata Co., Ltd.	1-25, Tadanoumi-nakamachi 1-chome, Takehara City, Hiroshima Prefecture	30	1.26
Chiaki Nakashima	Setagaya-ku, Tokyo	20	0.85
Amane Nakashima	Minato-ku, Tokyo	13	0.58
Chizuru Nakashima	Minato-ku, Tokyo	13	0.58
Total		2,380	100.0



Q.P. Corporation

[Officers]

As of November 30, 2009

Title	Job	Name	Date of birth	Briefhistory		Number of shares held (thousand shares)
Representative Director		Minako Nakashima	June 3, 1937	November 1991 November 2008	Statutory Auditor of the Company Representative Director of the Company (present post)	1,856
President and Director		Kuniaki Ishikawa	June 6, 1946	March 1970 December 1972 September 1998 February 1999 July 2004 February 2005 February 2007 November 2008	Joined the Company Joined Q.P. Corporation ("Q.P.") Deputy General Manager, Division of Overseas Business of Q.P. Director of Q.P. (present post) General Manager, Division of Overseas Business of Q.P. Managing Director of the Company Senior Managing Director of the Company President and Director of the Company (present post)	-
Director	General Manager, Division of Administration	Shunichiro Ishiguro	June 22, 1954	April 1977 October 1997 October 2002 February 2003 February 2004	Joined the Company General Manager, Corporate Planning Dept. of the Company General Manager, Division of Administration of the Company (present post) Director of the Company (present post) Statutory Auditor of Q.P. Corporation (present post)	-
Director	General Manager, General Affairs Dept.	Masahiro Nishio	September 8, 1954	April 1977 October 2000 February 2005	Joined Q.P. Corporation Joined the Company General Manager, General Affairs Dept. of the Company (present post) Director of the Company (present post)	-



Q.P. Corporation

Title	Job	Name	Date of birth	Brief history		Number of shares held (thousand shares)
Director	General Manager, Division of Food	Minoru Hoshikawa	September 4, 1951	<p>March 1974 July 2000 July 2002 July 2004 December 2004 January 2005 February 2005 February 2006</p>	<p>Joined Q.P. Corporation General Manager, Seasonings Group, Merchandise Dept., Division of Sales of Q.P. General Manager, General Affairs Dept., Division of Administration of Q.P. General Manager, Public Relations Dept. of Q.P. Joined the Company General Manager, Division of Food of the Company Director of Aohata Co., Ltd. (present post) General Manager, Division of Food of the Company (present post) Director of the Company (present post)</p>	-
Director		Kunimasa Sugimura	August 22, 1949	<p>April 1972 December 1972 October 1998 October 2002 February 2003 April 2005</p>	<p>Joined the Company Joined Q.P. Corporation Joined the Company General Manager, General Affairs Dept. of the Company General Manager, Division of IT of the Company Director of the Company (present post) President and Representative Director of To Solutions Co., Ltd. (present post)</p>	-
Director	General Manager, Wine Business Dept.	Morio Kawano	October 4, 1949	<p>April 1973 November 1996 July 2000 July 2002</p>	<p>Joined Q.P. Corporation General Manager, Household Processed Food Dept., Division of Sales of Q.P. In charge of personnel, Personnel and Labor Dept., Division of Administration of Q.P. Joined the Company</p>	-



Q.P. Corporation

Title	Job	Name	Date of birth	Brief history		Number of shares held (thousand shares)
				February 2007	Director of the Company (present post) General Manager, Wine Business Dept. of the Company (present post)	
Director		Naoki Okamune	April 27, 1950	April 1973 July 2001 July 2003 November 2006 February 2007 October 2007	Joined Q.P. Corporation General Manager, Business Operation Dept., Division of Sales of Q.P. General Manager, Personnel and Labor Dept., Division of Administration of Q.P. Joined the Company Director of the Company (present post) General Manager, Labor Dept. of the Company Representative Director of Toh QP Co., Ltd. (present post)	-
Director		Yutaka Suzuki	December 6, 1949	March 1973 July 2000 February 2001 July 2002 February 2003 February 2004 January 2005 February 2005	Joined Q.P. Corporation Deputy General Manager, Household Product Dept., Osaka Branch of Q.P. Director of Q.P. General Manager, Osaka Branch of Q.P. In charge of Corporate Planning Dept. of Q.P. Executive Managing Director of Q.P. President and Representative Director of Q.P. (present post) Director of Aohata Co., Ltd. (present post) Director of the Company (present post)	-
Director		Jiro Fukuyama	May 18, 1946	March 1969 December 1995 September 1998 January 1999 January 2002	Joined Q.P. Corporation General Manager, Nakawahara Plant of Q.P. Temporary transfer to Aohata Co., Ltd. ("Aohata") General Manager, Division of Pasta Sauce Business of Aohata Director of Aohata Managing Director of Aohata	-



Q.P. Corporation

Title	Job	Name	Date of birth	Brief history		Number of shares held (thousand shares)
				January 2004 January 2008 February 2008	Senior Managing Director of Aohata President and Representative Director of Aohata (present post) Director of the Company (present post)	
Director		Amane Nakashima	September 26, 1959	April 1983 October 1993 January 1994 February 1995 February 1997 July 2000 February 2003 February 2005 July 2005 October 2009	Joined the Industrial Bank of Japan, Limited Joined the Company General Manager, Accounting Dept. of the Company Statutory Auditor of Aohata Co., Ltd. (present post) Director of the Company Director of Q.P. Corporation General Manager, Legal Dept. of Q.P. Vice President and Director of the Company Director of the Company (present post) Executive Managing Director of Q.P. (present post) General Manager, Environment Office of Q.P. General Manager, Social and Environment Promotion Office of Q.P. General Manager, Division of CSR Promotion (present post)	13
Statutory Auditor		Chiaki Nakashima	December 25, 1965	November 2008	Statutory Auditor of the Company (present post)	20
Total						1,890