

(Translation)

February 20, 2009

To the Shareholders:

**NOTICE OF RESOLUTIONS OF
THE 96TH ORDINARY GENERAL MEETING OF SHAREHOLDERS**

Please take notice that at the 96th Ordinary General Meeting of Shareholders of the Company held today, reports were made and resolutions were adopted as described below.

Yours very truly,

Yutaka Suzuki
President and
Representative Director

Q. P. Corporation
4-13, Shibuya 1-chome,
Shibuya-ku, Tokyo

Description

Matters reported:

1. Report on the business report and consolidated financial statements for the 96th fiscal year (from December 1, 2007 to November 30, 2008) and the results of audit of the consolidated financial statements by the account auditors and the Board of Corporate Auditors

Report was made on the above documents.

2. Report on the non-consolidated financial statements for the 96th fiscal year (from December 1, 2007 to November 30, 2008)

Report was made on the above documents.

Matters resolved upon:

Proposition No.1: Amendment to the Articles of Incorporation

The proposition was approved and adopted in all respects as proposed.

The content of the amendment is as set out in the "Comparison of the Articles of Incorporation before and after Amendment" below.

Proposition No.2: Election of 15 Directors

The proposition was approved and adopted in all respects as proposed. Messrs. Yutaka Suzuki, Amane Nakashima, Katsuhiko Sasaki, Akio Okumura, Mitsugu Ozawa, Ietoki Shima, Mitsugu Endo, Minesaburo Miyake, Hidefumi Tachibana, Juro Sato, Hiroshi Yoshimura, Shigeki Takemura, Tadaaki Katsuyama and Kuniaki Ishikawa, 14 in all, were re-elected as Directors and Mr. Yoshiaki Wada was newly elected as Director. They assumed office, respectively.

Proposition No. 3: Payment of bonuses to Directors

The proposition was approved and adopted as proposed that the aggregate of ¥37,200,000 as Directors' bonuses be paid to 14 Directors in office as at the end of the fiscal year under review in consideration of the business results and other factors for the year and that the determination of the actual amounts to be paid to each Director be left to the Board of Directors.

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It is hereby notified that as of February 20, 2009 (however, after the close of the Ordinary General Meeting of Shareholders), Director Mr. Ietoki Shima assumed the office of Executive Managing Director.

Comparison of the Articles of Incorporation before and after Amendment

(The amendments are shown by underlines.)

Before Amendment	After Amendment
<p><u>(Issuance of share certificates)</u></p> <p><u>Article 8. The Company shall issue certificates representing its shares.</u></p>	<p>(Deleted)</p>
<p>(Number of shares constituting one unit of shares <u>and non-issuance of certificates for less-than-one-unit shares</u>)</p> <p>Article <u>9</u>. The number of shares constituting one unit of shares of the Company shall be 100 shares.</p> <p><u>2. Notwithstanding the provision of Article 8 hereof, the Company shall not issue any certificate representing less-than-one-unit shares except as otherwise stipulated in the Share Handling Regulations.</u></p>	<p>(Number of shares constituting one unit of shares)</p> <p>Article <u>8</u>. The number of shares constituting one unit of shares of the Company shall be 100 shares.</p> <p>(Deleted)</p>
<p>(Rights in respect of less-than-one-unit shares)</p> <p>Article <u>10</u>. Any shareholder <u>(including beneficial shareholder; the same applies hereinafter)</u> of the Company cannot exercise any right other than those listed below, in respect of their less-than-one-unit shares:</p> <p>(1) The rights as provided for in the items of Article 189, paragraph 2 of the Corporation Law of Japan;</p> <p>(2) The rights to the allocation of shares and stock acquisition rights offered to shareholders, in proportion to the numbers of their respective shares; and</p>	<p>(Rights in respect of less-than-one-unit shares)</p> <p>Article <u>9</u>. Any shareholder of the Company cannot exercise any right other than those listed below, in respect of their less-than-one-unit shares:</p> <p>(1) The rights as provided for in the items of Article 189, paragraph 2 of the Corporation Law of Japan;</p> <p>(2) The rights to the allocation of shares and stock acquisition rights offered to shareholders, in proportion to the numbers of their respective shares; and</p>

Before Amendment	After Amendment
(3) The rights to request the acquisition of shares with rights to subscribe for new shares pursuant to Article 166, paragraph 1 of the Corporation Law of Japan.	(3) The rights to request the acquisition of shares with rights to subscribe for new shares pursuant to Article 166, paragraph 1 of the Corporation Law of Japan.
(Share Handling Regulations) Article <u>11</u> . The handling of shares of the Company <u>and the fees therefor</u> shall be governed by the Share Handling Regulations to be established by the Board of Directors as well as laws or ordinances or these Articles of Incorporation.	(Share Handling Regulations) Article <u>10</u> . The handling of shares of the Company shall be governed by the Share Handling Regulations to be established by the Board of Directors as well as laws or ordinances or these Articles of Incorporation.
(Share registrar) Article <u>12</u> . The Company shall have a share registrar. 2. The share registrar and its place of business shall be selected by resolution of the Board of Directors and public notice shall be given thereof. 3. The preparation and keeping of the register of shareholders (<u>including the register of beneficial shareholders; the same applies hereinafter</u>), the register of <u>loss of share certificates</u> and the register of stock acquisition rights of the Company and other affairs relating thereto shall be delegated to the share registrar and shall not be handled by the Company.	(Share registrar) Article <u>11</u> . The Company shall have a share registrar. 2. The share registrar and its place of business shall be selected by resolution of the Board of Directors and public notice shall be given thereof. 3. The preparation and keeping of the register of shareholders and the register of stock acquisition rights of the Company and other affairs relating thereto shall be delegated to the share registrar and shall not be handled by the Company.
Article <u>13</u> . (Descriptions omitted)	Article <u>12</u> . (Same as before)
(Record date of ordinary general meeting of shareholders) Article <u>14</u> . The Company shall treat the shareholders having voting rights and <u>appearing or</u> recorded in the register of shareholders as of November 30 of each	(Record date of ordinary general meeting of shareholders) Article <u>13</u> . The Company shall treat the shareholders having voting rights and recorded in the register of shareholders as of November 30 of each year as

Before Amendment	After Amendment
year as shareholders entitled to exercise their rights at the ordinary general meeting of shareholders relating to the relevant fiscal year.	shareholders entitled to exercise their rights at the ordinary general meeting of shareholders relating to the relevant fiscal year.
Article <u>15</u> to Article <u>44</u> (Descriptions omitted)	Article <u>14</u> to Article <u>43</u> (Same as before)
(Record date for distribution of surplus) Article <u>45</u> . The Company shall pay year-end dividends as the distribution of surplus and interim dividends to the shareholders or registered pledgees on shares <u>appearing or recorded</u> in the register of shareholders as of November 30 of each year and May 31 of each year, respectively.	(Record date for distribution of surplus) Article <u>44</u> . The Company shall pay year-end dividends as the distribution of surplus and interim dividends to the shareholders or registered pledgees on shares recorded in the register of shareholders as of November 30 of each year and May 31 of each year, respectively.
Article <u>46</u> to Article <u>48</u> (Descriptions omitted)	Article <u>45</u> to Article <u>47</u> (Same as before)
(Newly established)	<u>Supplementary Provisions</u>
(Newly established)	<u>Article 1. The preparation and keeping of the register of loss of share certificates of the Company and other affairs relating thereto shall be delegated to the share registrar and shall not be handled by the Company.</u>
(Newly established)	<u>Article 2. The preceding Article and this Article shall remain in force up to January 5, 2010 and shall be deleted upon the lapse of the day.</u>