



Important Notice
The Depository Trust Company

B #:	18296-23
Date:	April 4, 2023
To:	All Participants
Category:	Tax Relief and Distributions
From:	International Services
Attention:	Operations, Reorg & Dividend Managers, Partners & Cashiers
Subject:	<p style="text-align: center;">****Revised Notice-adding Cusips: 501590103 & 889109104****</p> <p>Tax Relief – Country: Japan Depository for Un-sponsored DR Program: CITI Securities: See below CUSIP(s): 004845301, 008712200, 00956Q106, 015509102, 022631204, 036335107, 043400100, 12825N107, 147618201, 17025X102, 248483109, 24872B100, 29248J109, 359590304, 361118102, 41049T103, 418096103, 433406204, 433544103, 434713103, 45107P101, 46429H108, 465254209, 471059105, 47109X108, 47109W100, 47110P102, 46632X106, 483111209, 48238L106, 484605100, 500679105, 501283105, 501590103, 55379N106, 573810207, 58502T107, 60651K101, 606769404, 606776201, 553491101, 626425102, 64110G107, 65370E104, 65461U108, 670184100, 678123100, 766882104, 78418J100, 819882309, 83409K108, 83540J101, 85223E101, 854513108, 86428V104, 865614101, 87402P105, 889109104, 889113106, 89055B102, 890880206, 892314204, 90114T100, 90344T102, 930010103, 98945B107, 98979Y106 Record Date: 3/31/2023 Payable Date: TBA CA Web Cut-Off: 4/18/2023 8:00 PM ET</p>

ISSUE	CUSIP#
ACOM CO. LTD	004845301
AIDA ENGINEERING	008712200
AISIN SEIKI CO. LTD	00956Q106
ALFRESA HOLDINGS CORPORATION	015509102
AMADA HOLDINGS CO., LTD.	022631204
ANRITSU CORPORATION	036335107
ASAHI KASEI CORPORATION	043400100
CALBEE, INC.	12825N107

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To ensure compliance with Internal Revenue Service Circular 230, you are hereby notified that: (a) any discussion of federal tax issues contained or referred to herein is not intended or written to be used, and cannot be used, for the purpose of avoiding penalties that may be imposed under the Internal Revenue Code; and (b) as a matter of policy, DTC does not provide tax, legal or accounting advice and accordingly, you should consult your own tax, legal and accounting advisor before engaging in any transaction.

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CASIO COMPUTER CO., LTD.	147618201
CHIYODA CORP	17025X102
DENKA CO. LTD.	248483109
DENSO	24872B100
EN-JAPAN INC.	29248J109
FUJITSU LTD	359590304
FURUKAWA ELECTRIC	361118102
HANKYU HANSHIN HOLDINGS INC	41049T103
HASEKO CORPORATION	418096103
HINO MOTORS LTD	433406204
HIROSE ELECTRIC CO LTD	433544103
HOKUHOKU FINANCIAL GROUP, INC.	434713103
IBIDEN CO., LTD.	45107P101
ISETAN MITSUKOSHI HOLDINGS LIMITED	46429H108
ISUZU MOTORS LTD	465254209
JAPAN EXCHANGE GROUP, INC.	471059105
JAPAN POST BANK CO., LTD.	47109X108
JAPAN POST HOLDINGS CO., LTD.	47109W100
JAPAN POST INSURANCE CO. LTD	47110P102
JSR CORP	46632X106
KAJIMA CORPORATION	483111209
KAKAKU.COM, INC.	48238L106
KANSAI PAINT CO. LTD.	484605100
KOSE CORPORATION	500679105
KURITA WATER INDUSTRIES	501283105
KYUSHU ELECTRIC POWER	501590103
M3, INC.	55379N106
MARUBENI CORPORATION	573810207
MEDIPAL HOLDINGS	58502T107
MISUMI GROUP INCORPORATED	60651K101
MINIBISHI CORP.	606769404
MINIBISHI ELECTRIC	606776201
MS & AD INSURANCE	553491101
MURATA MANUFACTURING CO LTD	626425102
NET ONE SYSTEMS	64110G107
NICHIREI CORPORATION	65370E104
NIPPON SHINYAKU CO LTD	65461U108
NSK LTD	670184100

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OJI HOLDINGS CORPORATION	678123100
RINNAI CORPORATION	766882104
SG HOLDINGS CO. LTD	78418J100
SHARP CORPORATION	819882309
SOHGO SECURITY	83409K108
SOMPO JAPAN NIPPONKAO	83540J101
SQUARE ENIX HOLDINGS CO. LTD	85223E101
STANLEY ELECTRIC CO LTD	854513108
SUBARU CORPORATION	86428V104
SUMITOMO DAINIPPON PHARMA CO LTD	865614101
TAISHO PHARMACEUTICAL HOLDINGS CO., LTD.	87402P105
TOKYO ELECTRIC	889109104
TOKYU FUDOSAN HOLDINGS CORP	889113106
TOPCON CORPORATION	89055B102
TORAY INDUSTRIES INC.	890880206
TOYOBO CO LTD	892314204
TV ASAHI HOLDINGS	90114T100
USS CO LTD	90344T102
WACOM CO. LTD	930010103
ZEON CORPORATION	98945B107
ZOZO, INC.	98979Y106

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To ensure compliance with Internal Revenue Service Circular 230, you are hereby notified that: (a) any discussion of federal tax issues contained or referred to herein is not intended or written to be used, and cannot be used, for the purpose of avoiding penalties that may be imposed under the Internal Revenue Code; and (b) as a matter of policy, DTC does not provide tax, legal or accounting advice and accordingly, you should consult your own tax, legal and accounting advisor before engaging in any transaction.

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Japanese issuers have announced a cash dividend and **Citibank N.A.** acts as one of the Depositories for the Depositary Receipt (“DR”) program.

Participants may use DTC’s Corporate Actions Web (“CA Web”) instructions tab to certify all or a portion of their position entitled to each applicable withholding tax rate. Use of this instruction method will permit entitlement amounts to be paid through DTC. By making submissions of such certifications the submitter warrants that it has the required authority to make them, that the party for which the submission is made is eligible therefore, and will indemnify, as applicable, Globe Tax Services, Inc., the applicable depository, the applicable custodian, and other acting, directly or indirectly, in reliance thereon, including for any inaccuracy therein.

On ADR pay date, all record date holders will have the opportunity to receive their full treaty as outlined in the “Eligibility Matrix”. All holders will receive this dividend net of the full Japanese statutory withholding tax rate of **15.315%** with the possibility to reclaim.

Japanese dividends with March 2023 Record Dates are outlined in the Dividend Event Matrix below.

NOTE: Please note that the Japanese Tax Office has the legal authority to audit claims filed for a period of seven years so it is the DTC Participant’s responsibility to ensure that your document retention policies for US withholding tax documentation are adequate to support potential audits from the Japanese Tax Office.

DIVIDEND EVENT MATRIX				
ISSUE	CUSIP#	UNDERLYING ISIN	DR RECORD DATE	RATIO (DR to ORD)
ACOM CO. LTD	004845301	JP3108600002	03/31/2023	1:4
AIDA ENGINEERING	008712200	JP3102400003	03/31/2023	1:10
AISIN SEIKI CO. LTD	00956Q106	JP3102000001	03/31/2023	1:1
ALFRESA HOLDINGS CORPORATION	015509102	JP3126340003	03/31/2023	1:1
AMADA HOLDINGS CO., LTD.	022631204	JP3122800000	03/31/2023	1:4
ANRITSU CORPORATION	036335107	JP3128800004	03/31/2023	1:1
ASAHI KASEI CORPORATION	043400100	JP3111200006	03/31/2023	1:2
CALBEE, INC.	12825N107	JP3220580009	03/31/2023	4:1
CASIO COMPUTER CO., LTD.	147618201	JP3209000003	03/31/2023	1:10
CHIYODA CORP	17025X102	JP3528600004	03/31/2023	1:1
DENKA CO. LTD.	248483109	JP3549600009	03/31/2023	2:1
DENSO	24872B100	JP3551500006	03/31/2023	2:1
EN-JAPAN INC.	29248J109	JP3168700007	03/31/2023	2:1
FUJITSU LTD	359590304	JP3818000006	03/31/2023	5:1
FURUKAWA ELECTRIC	361118102	JP3827200001	03/31/2023	2:1
HANKYU HANSHIN HOLDINGS INC	41049T103	JP3774200004	03/31/2023	2:1
HASEKO CORPORATION	418096103	JP3768600003	03/31/2023	1:1
HINO MOTORS LTD	433406204	JP3792600003	03/31/2023	1:10
HIROSE ELECTRIC CO LTD	433544103	JP3799000009	03/31/2023	10:1
HOKUHOKU FINANCIAL GROUP, INC.	434713103	JP3842400008	03/31/2023	1:1

IBIDEN CO., LTD.	45107P101	JP3148800000	03/31/2023	1:1
ISETAN MITSUKOSHI HOLDINGS LIMITED	46429H108	JP3894900004	03/31/2023	1:1
ISUZU MOTORS LTD	465254209	JP3137200006	03/31/2023	1:1
JAPAN EXCHANGE GROUP, INC.	471059105	JP3183200009	03/31/2023	2:1
JAPAN POST BANK CO., LTD.	47109X108	JP3946750001	03/31/2023	1:1
JAPAN POST HOLDINGS CO., LTD.	47109W100	JP3752900005	03/31/2023	1:1
JAPAN POST INSURANCE CO. LTD	47110P102	JP3233250004	03/31/2023	1:1
JSR CORP	46632X106	JP3385980002	03/31/2023	1:1
KAJIMA CORPORATION	483111209	JP3210200006	03/31/2023	1:1
KAKAKU.COM, INC.	48238L106	JP3206000006	03/31/2023	1:1
KANSAI PAINT CO. LTD.	484605100	JP3229400001	03/31/2023	2:1
KOSE CORPORATION	500679105	JP3283650004	03/31/2023	5:1
KURITA WATER INDUSTRIES	501283105	JP3270000007	03/31/2023	1:2
KYUSHU ELECTRIC POWER	501590103	JP3246400000	03/31/2023	1:1
M3, INC.	55379N106	JP3435750009	03/31/2023	2:1
MARUBENI CORPORATION	573810207	JP3877600001	03/31/2023	1:10
MEDIPAL HOLDINGS	58502T107	JP3268950007	03/31/2023	1:1
MISUMI GROUP INCORPORATED	60651K101	JP3885400006	03/31/2023	2:1
MITSUBISHI CORP.	606769404	JP3898400001	03/31/2023	1:1
MITSUBISHI ELECTRIC	606776201	JP3902400005	03/31/2023	1:2
MS & AD INSURANCE	553491101	JP3890310000	03/31/2023	2:1
MURATA MANUFACTURING CO LTD	626425102	JP3914400001	03/31/2023	4:1
NET ONE SYSTEMS	64110G107	JP3758200004	03/31/2023	25:1
NICHIREI CORPORATION	65370E104	JP3665200006	03/31/2023	2:1
NIPPON SHINYAKU CO LTD	65461U108	JP3717600005	03/31/2023	4:1
NSK LTD	670184100	JP3720800006	03/31/2023	1:2
OJI HOLDINGS CORPORATION	678123100	JP3174410005	03/31/2023	1:10
RINNAI CORPORATION	766882104	JP3977400005	03/31/2023	5:1
SG HOLDINGS CO. LTD	78418J100	JP3162770006	03/31/2023	1:1
SHARP CORPORATION	819882309	JP3359600008	03/31/2023	4:1
SOHGO SECURITY	83409K108	JP3431900004	03/31/2023	1:1
SOMPO JAPAN NIPPONKAO	83540J101	JP3165000005	03/31/2023	2:1
SQUARE ENIX HOLDINGS CO. LTD	85223E101	JP3164630000	03/31/2023	2:1
STANLEY ELECTRIC CO LTD	854513108	JP3399400005	03/31/2023	2:1
SUBARU CORPORATION	86428V104	JP3814800003	03/31/2023	2:1
SUMITOMO DAINIPPON PHARMA CO LTD	865614101	JP3495000006	03/31/2023	1:1
TAISHO PHARMACEUTICAL HOLDINGS CO., LTD.	87402P105	JP3442850008	03/31/2023	4:1
TOKYO ELECTRIC	889109104	JP3585800000	03/31/2023	1:1
TOKYU FUDOSAN HOLDINGS CORP	889113106	JP3569200003	03/31/2023	1:2
TOPCON CORPORATION	89055B102	JP3630400004	03/31/2023	1:1
TORAY INDUSTRIES INC.	890880206	JP3621000003	03/31/2023	1:2
TOYOBO CO LTD	892314204	JP3619800000	03/31/2023	1:1
TV ASAHI HOLDINGS	90114T100	JP3429000007	03/31/2023	1:1
USS CO LTD	90344T102	JP3944130008	03/31/2023	1:2

WACOM CO. LTD	930010103	JP3993400005	03/31/2023	1:1
ZEON CORPORATION	98945B107	JP3725400000	03/31/2023	1:1
ZOZO, INC.	98979Y106	JP3399310006	03/31/2023	5:1

NOTE: All dividends listed above have ORD and ADR Pay Dates to be determined.

FEES & DEADLINES							
FILING METHOD	BATCH	SHARE MINIMUM (DRs)	PAYMENT METHOD	CUSTODIAL FEE	DSC FEE	MINIMUM FEE PER BENEFICIAL OWNER	FINAL SUBMISSION DEADLINE (ESP)
RELIEF AT SOURCE	PAYMENT ON PAY DATE	N/A	DTC	NO FEE	UP TO \$0.0075 PER DR	\$0	APRIL 18, 2023 8:00 P.M. EST
LONG FORM	POST-CA WEB PROCESS; ONGOING	N/A	CHECK OR ACH	UP TO JPY 40,000	UP TO \$0.01 PER DR	\$25.00	MARCH 31, 2028

Indemnification:



We certify that to the best of our knowledge that each of the beneficial owners identified above are eligible for the preferential rates as stated herein and we declare that we have performed all the necessary due diligence to satisfy ourselves as to the accuracy of the information submitted to us by these beneficial owners.

We will be fully liable for any and all withholding taxes, claims, penalties and / or interest, including without limitation, any foreign exchange fluctuations associated with such funds. Neither BNY Mellon, Citibank N.A., Deutsche Bank Trust Company Americas, JPMorgan Chase Bank, N.A. nor the Issuer nor any of their agents or affiliates shall be liable for the failure to secure any refund. In consideration of the assistance of BNY Mellon, Citibank N.A., Deutsche Bank Trust Company Americas, JPMorgan Chase Bank, N.A. and the Issuer in processing such claims, we expressly agree that neither BNY Mellon, Citibank N.A., Deutsche Bank Trust Company Americas, JPMorgan Chase Bank, N.A. nor the Issuer nor any of their agents or affiliates shall have any liability for, and we shall indemnify, defend and hold each of BNY Mellon, Citibank N.A., Deutsche Bank Trust Company Americas, JPMorgan Chase Bank, N.A. and the Issuer and their respective agents and affiliates harmless from and against, any and all loss, liability, damage, judgment, settlement, fine, penalty, demand, claim, cost or expense (including without limitation fees and expenses of defending itself or enforcing this agreement) arising out of or in connection herewith. We further agree that our obligations hereunder shall be free from all defenses.

ELIGIBILITY MATRIX

Note: All information related to eligibility and documentation requirements can be found on the [ESP](#) site by visiting the relevant event and viewing the Eligibility Matrix. If you need access to ESP, please complete the [New User Registration](#) form, and our team of market experts would be pleased to help you get set up.

For each Country's general Eligibility Matrix, please see ESP's [Reference Guide](#).

BNY Mellon, Citibank, N.A., Deutsche Bank Trust Company Americas, and JPMorgan Chase Bank, N.A offers ESP powered by GlobeTax, an electronic withholding tax submission system. This system allows for the secure and simplified transfer of beneficial owner level data from the Participant to GlobeTax and creates applicable documentation on the Participants' behalf.

Review eligibility, document requirements, submit disclosure, print out the documents on letterhead, sign them, and mail the necessary documents to GlobeTax.

Please contact us via the [ESP Service Desk](#) at 212-747-9100 if you have any questions about this process.

CONTACT DETAILS	
DOMESTIC PHONE (U.S.)	1-800-628-4646
DOMESTIC FAX (U.S.)	1-800-633-4646
INTERNATIONAL PHONE	1-212-747-9100
INTERNATIONAL FAX	1-212-747-0029
GROUP EMAIL	JAPANESP@GLOBETAX.COM
COMPANY	GLOBETAX SERVICES INC.
STREET ADDRESS	ONE NEW YORK PLAZA, 34 TH FLOOR
CITY/STATE/ZIP	NEW YORK, NY 10004

FREQUENTLY ASKED QUESTIONS (FAQs)

AT SOURCE QUESTIONS

What information does the beneficiary need to disclose in order to receive favorable tax treatment?	Name, address, country of residence, and share position. A tax ID number is required only for U.S. residents.
Do shareholders requesting 15.315% withholding need to disclose information?	No, disclosure does not apply. Please refer to relief at-source eligibility matrix for documentation requirements.
Will holders wishing to benefit from favorable tax treatment need to furnish supporting documentation up front?	No, brokers must store W-9 and W-8BEN on file in case of an audit.
Does the Japanese law require a certification of residence (Form 6166) to participate in the reclaim process?	No. The law governing the processing of DRS does not require the presence or collection of a certification of residency (Form 6166) though participants may be required to prove the eligibility of the underlying investors. Upon review of the W-9 and W-8BEN forms the Japanese tax office agreed to accept these as proof of eligibility.
Will a certificate of residence (Form 6166) be requested during an audit?	The Japanese ministry of finance reserves the right to request any other documentation it may need to determine the eligibility of the investor. We have been advised that the Japanese tax office may request a certificate of residency in rare circumstances where the information provided is inconsistent and cannot be confirmed through the provision of other documents or explanations.

<p>Who is considered a “large shareholder”?</p>	<p>Individual (non-corporate) investors who hold 3% or more of the number of outstanding shares for dividend income from listed shares, now fall under the "large shareholder" category. These "large shareholders" will no longer be eligible for the preferential tax rates and thus be applied the 20.42% tax rate for dividends paid after September 30, 2011. Participants are required to disclose the name and address of these "large shareholders" to the depository by the deadline stated within this notice. Corporate entities (both Japanese and non-Japanese) who hold 3% or more of the number of outstanding shares for dividend income from listed shares are still entitled to the preferential withholding rates and are eligible to receive the income with a 15.315% withholding rate applied or more if eligible based on the treaty between the investors country of residence and Japan. Dividend income for unlisted shares will continue to be withheld at the 20.42% Japanese national tax rate.</p>
<p>Which select entities resident in United Arab Emirates are eligible to receive a favorable rate?</p>	<ul style="list-style-type: none"> ▪ Central Bank of the UAE ▪ Abu Dhabi Investment Authority ▪ Abu Dhabi Investment Council ▪ International Petroleum Investment Company ▪ Investment Corporation of Dubai ▪ Mubadala Development Company ▪ Eligible pension funds established in the UAE
<p>LONG FORM QUESTIONS</p>	
<p>Can I submit a trust agreement in lieu of a POA signed by the beneficial owner?</p>	<p>Yes, but a limited POA signed by the participant must be accompanied by the trust agreement.</p>
<p>Are Form 6166s with IRS code ruling 81-100 accepted?</p>	<p>Yes, with a tax determination letter & pension declaration letter.</p>
<p>Does the beneficiary's name on the Form 6166 need to match the POA?</p>	<p>Yes, the beneficiary's name on both documents should be identical.</p>
<p>Does the long form process have a minimum position requirement per beneficial owner?</p>	<p>Yes, please call for more details.</p>
<p>What is the statute of limitations for filing Japanese reclaims?</p>	<p>It is 5 years from ordinary pay date. Claims received after our submission deadline will be filed in good faith.</p>
<p>What if the beneficial owner name and/or address is not consistent with the other documents?</p>	<p>Please send a letter on participant letterhead explaining the discrepancy and be sure to include the tax ID number.</p>
<p>How often are long form claims filed with the Japanese custodians?</p>	<p>Due to quarterly filing limitations GlobeTax files on February 20th, May 20th, August 20th & November 20th of each year.</p>
<p>Will the depository accept claims filed directly to them by beneficial owners?</p>	<p>The depository only accepts claims filed by the DTC participant who was holding securities through DTC and only to the extent that DTC has reported these holdings to us as valid record date holdings. Beneficial owners are required to file their claims through the custody chain to the DTC participant of record. All claims not received directly from the DTC participant will be returned to the beneficial owner.</p>
<p>Do pension plans need to disclose any underlying holder information for the long form process?</p>	<p>Yes, effective September 1, 2012 pension plans will need to disclose the total number of participants, the number of treaty eligible participants and the date of fiscal year end.</p>
<p>Is this long form process free of charge?</p>	<p>No. This tax reclaim assistance service is wholly voluntary and discretionary and outside the terms and conditions of any applicable deposit agreement. Fees will be charged for this assistance service of up to \$0.01 per depository receipt for standard long form reclaims with a minimum of \$25.00. Reclaims received post deadline cannot be assured and may be subject to a per beneficiary fee as well as other charges, fees or expenses payable by or due to BNY Mellon, Citibank N.A., Deutsche Bank Trust Company Americas, JPMorgan Chase Bank or its agents, including the custodian or tax authorities. In addition, charges may apply to any long form claims rejected or not accepted by the custodian. Fees paid to BNY Mellon, Citibank N.A., Deutsche Bank Trust Company Americas, JPMorgan Chase Bank may be shared with its agents.</p>

Warning and Disclaimer:

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