

DAISHINKU CORP.

May 18, 2007

Notice of Our Company's Policy Regarding the Reduction in Number of Shares per Unit

- a. Our company's way of thinking regarding "the reduction in number of shares per unit"
We, Daishinku Corp. think that high liquidity of stock is important and we need to consider the stock price, the number of shares, the financial results and status comprehensively.

- b. Our company's policy regarding "the reduction in number of shares per unit"
We will take into account DAISHINKU Corp.'s current stock price, trend of stock market and opinions of individual shareholders or investors and are going to consider the reduction in number of shares per unit well.