

DEPOSITARY RECEIPTS

Dec 20, 2013

BOOKS CLOSED / OPEN ANNOUNCEMENT

ATTENTION: International Research, Sales, Trading and Operations Staff

Idemitsu Kosan Co Ltd

Symbol: IDKOY
CUSIP Number: 45166E104
Exchange: OTC
Ratio: 4 ADR : 1 Ordinary Shares
Country: Japan

Books Closed: Jan 02, 2013 **Books Open:** Jan 14, 2014

<u>Transaction</u>	<u>Status</u>	<u>Reason(s)</u>
Issuance	Closed	Corporate Action - Stock Dividend
Cancellation	Closed	Corporate Action - Stock Dividend

To learn more about ADRs and issuer programs, please call our marketing desks:

New York Melissa Sobolewski/Ravi Davis Addrdesk@bnymellon.com Tel:212 815 2267	Hong Kong Herston Powers Vice President herston.powers@bnymellon.com Tel:852 2840 9868	London Damon Rowan Vice President damon.rowan@bnymellon.com Tel:442071637511
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