



Books Close/Open Notice

December 20, 2013

Company Name: Idemitsu Kosan Co., Ltd.

Ticker Symbol: IDKOY
CUSIP Number: 45166E104
US ISIN: US45166E1047
Country: Japan
Listing Exchange: OTC
Sponsorship Level: Unsponsored ADR Program
Ratio (ORD:DR): 2:1
Books Closed Date: Close of business December 31, 2013
Books Open Date: Close of business January 13, 2014
For: Issuance and Cancellation
Reason: CORPORATE ACTION

RATIO CHANGE EFFECTIVE 1/9/14
FROM 1 ORD TO 4 ADSS TO 1 ORD TO 2 ADSS

Depository Receipt Services

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