

To Whom It May Concern

18th October, 2006

Name of Company : Sanshin Electronics Co., Ltd.  
Representative : Mitsumasa Matsunaga (President)  
(Code No. 8150 Listed in the First Section of the Tokyo Stock Exchange)  
Enquiries to : Hitoshi Suzuki (Senior Vice-President)  
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Notice of Change of Unit Number of Shares

Please be informed that at its meeting held on 18th October, 2006, the Board of Directors decided the following change of the unit number of shares (partial revision of the Articles of Incorporation).

Details

1. Reason for Change

The purpose of changing the unit number of shares is to lower the monetary amount of the investment unit so that the market fluidity of the Company's shares will be increased and the investor base will be expanded.

2. Actual Change

The unit number of shares will be changed from 1,000 shares to 100 shares.

3. Planned Date of Change

1st December, 2006 (Friday)

(References)

- ① Following the above-mentioned change, the trading unit of Sanshin Electronics Co., Ltd. at the Tokyo Stock Exchange will be changed from 1,000 shares to 100 shares on 1st December, 2006 (Friday) and thereafter.
- ② An appropriate number of share certificates for 100 shares each will be issued to those shareholders who possess 100 or more shares as of 30th November, 2006 (Thursday).
- ③ For those shareholders who possess share certificates for 100,000 shares, 10,000 shares, 5,000 shares and 1,000 shares, it will be necessary to exchange them for an appropriate number of share certificates for 100 shares at Sumitomo Trust & Banking Co., Ltd. which manages the list of Sanshin shareholders or to use the share depository system provided by Japan Securities Depository Centre, Inc. on 1st

December, 2006 (Friday) or thereafter as these large share certificates cannot normally be used for trading based on the unit of 100 shares at the stock exchange.

- ④ The Board of Directors also passed a resolution to change the unit number of shares referred to in the Articles of Incorporation of the Company from 1,000 shares to 100 shares at the above-mentioned meeting in accordance with the provision of Article 195 Para. 1 of the Company Law.