

[This is an English translation prepared for the convenience of non-resident shareholders. Should there be any inconsistency between the translation and the official Japanese text, the latter shall prevail.]

[Cover]

Document to be filed:	Change Report (No. 4)
Provisions to base upon:	Article 27-25, paragraph (1) of the Financial Instruments and Exchange Act
Filing to:	Director-General of the Kanto Local Finance Bureau
Name:	JAPAN TOBACCO INC. Hiroshi Kimura President, Chief Executive Officer and Representative Director
Address or location of head office:	2-1, Toranomom 2-chome, Minato-ku, Tokyo, Japan
Date on which duty to report arose:	May 11, 2010
Date of filing:	May 17, 2010
Total number of filing persons and joint holders (person)	1
Means of filing:	Others
Cause of filing Change Report:	Conclusion of important contract pertaining to share certificates held

I. Matters regarding issuers

Name of issuer	Unimat Life Corporation
Stock code	7560
Listed or OTC	Listed
Listed financial instruments exchange	Tokyo Stock Exchange

II. Matters regarding filing persons

1. Filing person (large volume holder) / 1

(1) Outline of filing person

(i) Filing person (large volume holder)

Natural or juridical person	Juridical person (stock company)
Name	JAPAN TOBACCO INC.
Address or location of head office	2-1, Toranomom 2-chome, Minato-ku, Tokyo, Japan
Former name	
Former address or location of head office	

(ii) Matters in case of natural person

Date of birth	
Occupation	
Name of workplace	
Address of workplace	

(iii) Matters in case of juridical person

Date of establishment	April 1, 1985
Name of representative	Hiroshi Kimura
Title of representative	President, Chief Executive Officer and Representative Director
Contents of business	Manufacturing and sale of tobacco products, etc.

(iv) Clerical contact

Clerical contact—department and person	Media & Investor Relations Division; Shunsuke Nakanishi
Telephone number	+81-3-3582-3111 (Main)

(2) Purpose of holding

As the food business section of the Company has formed a business alliance with the issuer, the Company holds the shares as a policy-based investment.

(3) Act of making important suggestion, etc.

No applicable items.

(4) Breakdown of share certificates, etc. held by above filing person**(i) Number of share certificates, etc. held**

	Main clause of Article 27-23, paragraph (3) of the Financial Instruments and Exchange Act	Article 27-23, paragraph (3), item (i) of the Financial Instruments and Exchange Act	Article 27-23, paragraph (3), item (ii) of the Financial Instruments and Exchange Act
Share certificates, investment securities, etc. (share/unit)	3,739,500 shares		
Share option certificates (share)	A	–	H
Bond certificates with share option (share)	B	–	I
Warrants covered with target securities	C		J
Depository receipts based on share certificates			
Depository receipts relating to share certificates	D		K
Beneficiary securities of share certificate trusts			
Beneficiary securities of share certificate-related trusts	E		L
Bonds redeemed by target securities	F		M
Share certificates exchangeable to shares of other company, etc.	G		N
Total (share/unit)	O 3,739,500 shares	P	Q
Number of share certificates, etc. to be exempted due to transfer through margin trading	R		
Number of share certificates, etc. to be exempted on the assumption that rights such as the right to request delivery exist among joint holders	S		
Number of share certificates, etc. held (total) (O+P+Q-R-S)	T 3,739,500 shares		
Number of potential shares held (A+B+C+D+E+F+G+H+I+J+K+L+M+N)	U		

(i) Holding ratio of share certificates, etc.

Total number of issued shares, etc. (share/unit) (as of May 11, 2010)	V 24,931,500 shares
Holding ratio of share certificates, etc. of above filing person (%) (T/(U+V) x 100)	15.00
Holding ratio of share certificates, etc. stated in the latest Report (%)	18.22

(5) Status of acquisition and disposal of any share certificates, etc. issued by the issuer of the subject share certificates, etc. during the latest 60 days

No applicable items.

(6) Important contracts regarding the subject share certificates, etc., such as collateral-related contracts

The Company has accepted the tender offer by Unimat Rainbow Corporation of shares of the issuer. The number of shares accepted is 3,739,500 shares, which are all the shares held by the Company. The settlement will start on May 19, 2010.

(7) Funds for acquisition of share certificates, etc. held

(i) Breakdown of funds for acquisition

Funds on hand (W) (thousands of yen)	4,491,837
Total of borrowings (X) (thousands of yen)	–
Total of other funds (Y) (thousands of yen)	–
Detail of (Y) above	Acquisition of 1 million shares of Unimat Offisco Corporation (now Unimat Life Corporation) in March 2000 due to share split on 1.5 for 1 basis
Total of funds for acquisition (thousands of yen) (W+X+Y)	4,491,837

(ii) Breakdown of borrowings

No applicable items.

(iii) Names, etc. of lenders

No applicable items.