

October 1, 2010

NTT Urban Development Corporation

## **Complaint Handling and Dispute Resolution under the Financial Instruments and Exchange Act**

The Company takes the following steps in responding to complaints and resolving disputes in each business category where it is registered under the Financial Instruments and Exchange Act:

(1) Investment advisory and agency businesses

The Company seeks to handle complaints and resolve disputes in association with the financial instruments business through complaint resolution or mediation conducted by the Japan Securities Investment Advisers Association under the Financial Instruments and Exchange Act.

(2) Type II Financial Instruments Business

The Company seeks to handle complaints and resolve disputes in association with the financial instruments business through complaint resolution and mediation conducted by the Financial Instruments Mediation Assistance Center, a specified nonprofit organization, under the Financial Instruments and Exchange Act.

The Financial Instruments Mediation Assistance Center, a specified nonprofit organization, handles complaints from investors relating to the financial instruments business conducted by the members of the association and mediates disputes between members and investors on behalf of the Japan Securities Investment Advisers Association. The complaints mentioned in (1) and (2) above are therefore accepted at the telephone number below.

■ Financial Instruments Mediation Assistance Center (FINMAC)

Telephone: 0120-64-5005 (toll-free number from anywhere in Japan)

Operating hours: from 9 a.m. to 5 p.m. from Monday through Friday

(excluding public holidays and substitute holidays, and December 31 through January 3)