

# TOKYO AOYAMA AOKI LAW C

ATTORNEYS AT LAW

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FILE NO. 82-4750

January 23, 2002

BY AIR MAIL

Mr. Paul Dudek, Chief  
Mr. Rani Doyle  
Office of International Corporate Finance  
Division of Corporation Finance  
Securities and Exchange Commission  
450 Fifth Street, N.W.  
Washington, D.C. 20549  
U.S.A.

SUPPL

02 FEB 25 AM 8:45

Q.P. CORPORATION  
Documents required under Rule 12g-3(2)(b)  
for Sponsored Level 1 ADR Facility

PROCESSED  
MAR 05 2002  
THOMSON  
FINANCIAL

Dear Sirs:

Pursuant to Rule 12g-3(2)(b) under the Securities Exchange Act of 1934, we, as legal counsels to Q.P. Corporation (the "Company") with respect to its ADR program, enclose herewith English translation of the document of which contents were announced by the Company.

Notice of Acquisition of the Company's Own Shares

Yours truly,

Hitoshi Sumiya

Encl.

cc: Q.P. Corporation  
The Bank of New York

dlw 2/25

(Translation)

January 15, 2002

Dear Shareholders:

Name of the Company: Q.P. CORPORATION

Name and Title of the  
Representative: Gohsuke Ohyama  
President and  
Representative Director

(Code No. 2809; The first section of the Tokyo Stock Exchange)

Person to Contact: Toshio Sakagami  
Senior Managing Director,  
General Manager, General Affairs Dept.  
(Tel. 03-3486-3331)

Notice of Acquisition of the Company's Own Shares

(Acquisition of the Company's own shares pursuant  
to Article 210 of the Commercial Code of Japan)

Notice is hereby given that Q.P. Corporation (the "Company"), at the meeting of its Board of Directors held on January 15, 2002, resolved that the Company would acquire its own shares pursuant to Article 210 of the Commercial Code of Japan, as described below:

Description

1. Reason for the acquisition of the Company's own shares:

To execute expedient capital policies in response to changes in the management environment.

2. Details of the acquisition (of shares to be acquired for the period up to the close of the Ordinary General Meeting of Shareholders relating to the first closing of accounts after this resolution):

- (1) Class of shares to be acquired: Shares of common stock of the Company
- (2) Total number of shares to be acquired: (Not exceeding) 1,800,000 shares  
Ratio thereof to the total number of  
issued shares: 1.16%
- (3) Aggregate acquisition price of shares: (Not exceeding) ¥2,000,000,000

(Note) The details described above shall be subject to the approval and adoption of the "Proposition on the Acquisition of the Company's Own Shares" at the 89th Ordinary General Meeting of Shareholders of the Company to be held on February 22 (Friday), 2002.

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