

[Translation]

February 28, 2017

To Whom It May Concern:

Company Name: Marubeni Corporation
Representative: Fumiya Kokubu, President and CEO,
Member of the Board
Code Number: 8002
Listed: First Section of Tokyo Stock Exchange and
First Section of Nagoya Stock Exchange
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**Notice regarding Completion of an Absorption-Type Merger and
Absorption-Type Company Split of Consolidated Subsidiaries**

Regarding the “Notice of an Absorption-Type Merger (Simplified Merger and Short-Form Merger) and Absorption-Type Company Split of Consolidated Subsidiaries” announced on December 26, 2016 Marubeni Corporation ("Marubeni") has today completed to execute an absorption-type merger with Oita Solar Power Corporation, Marubeni's fully-owned consolidated subsidiary, and an absorption-type company split in which assets, liabilities and other rights and obligations passed on to Marubeni by the Merger (excluding some of the said assets, liabilities and other rights and obligations) have been transferred to Oita Mega Solar (Godo Kaisha) ("OMS"), as scheduled.

Upon this company split, OMS has been paying Marubeni in the amount of approximately ¥40 billion, and, due to this transaction, profit in the amount of ¥20 billion is expected to be recorded in the form of a gain on transfer in the fiscal year ending March 31, 2017 upon the closing of accounts on both stand-alone and consolidated bases.

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