

(Translation Only)

September 27, 2013

# Notice on Transfer of Fixed Asset and Report of Extraordinary income

Listed company name	: NS UNITED KAIUN KAISHA, LTD.			
Code Number	: 9110			
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NS United Kaiun Kaisha, Ltd. announces today that its consolidated subsidiary MAGNIFICENT VIEW LIMITED (hereinafter referred to as "the Company") has resolved to transfer the following Fixed Asset (Vessel) owned by the Company.

## 1. Reason for the Transfer

The Company will transfer the vessel to rejuvenate our fleet by substituting, as part of our fleet development plan.

## 2. Summary of Asset to be Transferred

(1)Asset details

Vessel's Name	Vessel's Type	Dead Weight	Completion Date
PACIFIC ETERNITY	Bulk Carrier	46,683 KT	January, 2004

(2)Transfer price Approximately 1,563 million yen

(3)Book value Approximately 795 million yen

(4)Capital Gains Approximately 696 million yen

## 3. Transferee

A third-party corporation overseas.

## 4. Transfer Schedule

Date of Transfer : November 2013 (expected)

## 5. Future Outlook

Above capital gains will be appropriated as extraordinary income in Consolidated Financial Highlights for the Fiscal Year ending March 2014. Meanwhile, if a revision of operating performance forecast is necessary, it shall be announced promptly.