

The following is an unofficial English translation of the Notice of Resolutions at the 17th Ordinary General Meeting of Shareholders of Jupiter Telecommunications Co., Ltd. held on March 23, 2011. The Company provides this translation for your reference and convenience only and without any warranty as to its accuracy or otherwise.

March 23, 2011

To Our Shareholders:

Shuichi Mori
President & CEO
Jupiter Telecommunications, Co., Ltd.
8-1 Marunouchi 1-chome,
Chiyoda-ku, Tokyo

**NOTICE OF RESOLUTIONS AT THE 17TH ORDINARY
GENERAL MEETING OF SHAREHOLDERS**

We wish to express our sincere thanks for the exceptional favor you have always shown us.

This is to inform you that at the 17th Ordinary General Meeting of Shareholders of Jupiter Telecommunications Co., Ltd. (“the Company”) held today, reports were given and resolutions were made as follows.

REPORTS AND RESOLUTIONS

Reports

1. A report on the Business Report, the Consolidated Balance Sheet, the Consolidated Statement of Income and Audit Reports of the Accounting Auditor and the Board of Statutory Auditors for the Consolidated Statutory Reports for the 17th Fiscal Term (from January 1, 2010, to December 31, 2010) was made.
2. A report on the Non-Consolidated Balance Sheet and the Non-Consolidated Statement of Income for the 17th Fiscal Term (from January 1, 2010, to December 31, 2010) was made.

The above reports were made based on the Business Report for the 17th Fiscal Year.

Resolutions

Proposal No. 1: Appropriation of Surplus for the 17th Fiscal Term

It was resolved that the proposal be approved and the year-end dividends was set at 900 yen per common share of the Company.

Proposal No. 2: Election of 10 Directors

It was resolved that Mr. Shuichi Mori, Mr. Shunsuke Oyama, Mr. Tomoya Aoki, Mr. Mineo Fukuda, Mr. Toru Kato, Mr. Masayuki Matsumoto, Mr. Yoshio Osawa, Mr. Daisuke Mikogami, Mr. Hirofumi Morozumi, and Mr. Makoto Takahashi, be elected as Directors. All of the aforementioned have taken office.

Proposal No. 3: Election of 2 Statutory Auditors

It was resolved that Mr. Kunio Fujimoto, and Mr. Katsuyuki Yamaguchi be elected as a Statutory Auditors. All of the aforementioned have taken office.

Payment of Dividend for the End of 17th Fiscal Term

The dividend for 17th fiscal term is paid via enclosed “Receipt of Dividend for the End of 17th Fiscal Term”. Please receive your dividend within the payout period (March 24 – April 25 2011) at the Japan Post Bank head office and branches or post offices (bank agent).

Shareholders, who have specified the bank account for transfer, please confirm the details on “Calculation of Dividend for the end of 17th Fiscal Term” and “Bank Transfer of Dividend.” (If you have selected “dividend payment in proportion to the number of shares”, please contact your account managing institution (a securities company).

Notification regarding the Payment of Dividend

In accordance to the amendment to Act on Special Measures concerning Taxation (#23 dated April 31, 2008), J:COM is to send “Payment Notification” to shareholders listing amount of dividend and withheld tax on the dividend J:COM pays. (The enclosed “Dividend Calculation” is supposed to serve as “Payment Notification as well).

The “Payment Notification” can be used as voucher for the filing of income tax return. (If you have selected “dividend payment in proportion to the number of shares”, please contact your account managing institution (a securities company).