

April 1, 2011

Company name: LONGLIFE HOLDING Co., Ltd.
Representative: Masakazu Endo, CEO
Listing: OSE (JASDAQ), Stock code: 4355
Contact: Akiyasu Takimura, Executive Director and
General Manager, Administration Division
Tel: +81-(0) 6-6373-9191

Announcement of Shareholder Benefit Program

The Board of Directors of LONGLIFE HOLDING Co., Ltd. ("LONGLIFE") approved a resolution on April 1, 2011 to establish a shareholder benefit program. The details are as follows.

1. Purpose of establishing the program

LONGLIFE has decided to offer special benefits to shareholders for the purposes of thanking shareholders for their support and giving them a better understanding of the Group's services. Another aim of the benefits is to make LONGLIFE stock an even more attractive investment, thus increasing the number of long-term shareholders.

2. Description of the benefit program

(1) Eligible shareholders

Shareholders of record on April 30 and October 31 every year

(2) Benefits

Eligible shareholders will receive one discount certificate for the initial deposit or admission fee at a Long Life Group nursing home or group home and one certificate for a free trial stay at a nursing home.

Certificates can be used only by shareholders for their own benefit.

1) Discount for nursing home or group home deposit or admission fee

This certificate entitles the holder to a 100,000 yen discount from the deposit or admission fee at any one of the 14 nursing homes and four group homes directly operated by LONGLIFE subsidiary Japan Long Life Co., Ltd. ("Japan Long Life") (valid for one year)

2) Free trial stay at a nursing home

This certificate entitles the holder to a free trial stay of one night and two days at any one of the 14 nursing homes directly operated by Japan Long Life. (valid for one year)

(3) Distribution period

Certificates will be distributed twice a year to shareholders of record on April 30 and October 31 each year. Shareholders will receive these certificates in the middle of July and in late January.

3. Start of the benefit program

This benefit program will begin with shareholders of record on April 30, 2011.