

**Report of Organizational Actions
 Affecting Basis of Securities**

▶ See separate instructions.

Part I Reporting Issuer

1 Issuer's name Sumitomo Mitsui Trust Holdings, Inc		2 Issuer's employer identification number (EIN) 98-0699662	
3 Name of contact for additional information Investor Relations Office	4 Telephone No. of contact 81-3-3286-8354	5 Email address of contact ir@smth.jp	
6 Number and street (or P.O. box if mail is not delivered to street address) of contact GranTokyo SOUTH TOWER, 1-9-2 Marunouchi, Chiyoda-ku		7 City, town, or post office, state, and Zip code of contact Tokyo, 100-8615, Japan	
8 Date of action April 1, 2011	9 Classification and description Common Shares		
10 CUSIP number 86562X106	11 Serial number(s) ISIN US86562X1063	12 Ticker symbol SUTNY	13 Account number(s)

Part II Organizational Action Attach additional statements if needed. See back of form for additional questions.

14 Describe the organizational action and, if applicable, the date of the action or the date against which shareholders' ownership is measured for the action ▶ On April 1, 2011, Former Chuo Mitsui Trust Holdings, Inc. ("CMTH") and The Sumitomo Trust and Banking Co., Ltd. ("STB"), pursuant to an agreement on a statutory share exchange under the laws of Japan, consummated a share exchange in which the shareholders of STB exchanged their shares of STB for shares of CMTH, and STB became a wholly owned subsidiary of CMTH. On April 1, 2011 CMTH changed its corporate name to Sumitomo Mitsui Trust Holdings, Inc. ("SMTH"). Upon the share exchange, 1.49 shares of common shares in SMTH were allotted and delivered for each share of common shares in STB. As a result, 2,495,060,141 shares of common shares of SMTH were issued upon the share exchange. STB, in accordance with applicable laws and regulations, canceled all of the treasury shares held by STB by the time immediately preceding the time CMTH acquired all of the issued shares of STB through the share exchange.

15 Describe the quantitative effect of the organizational action on the basis of the security in the hands of a U.S. taxpayer as an adjustment per share or as a percentage of old basis ▶ A U.S. shareholder of STB received 1.49 shares of SMTH for each share of STB stock owned in a taxable transaction for U.S. federal income tax purposes. As a result, the adjusted basis of each SMTH share received would equal the fair market value of the SMTH share on the closing date of the share exchange, April 1, 2011, which is calculated below to equal \$3.54 per share. For example, if a U.S. shareholder owned 100 common shares of STB, he/she received 149 common shares of SMTH. The basis per share of common shares of SMTH would therefore be \$3.54, the fair market value of a SMTH share on April 1, 2011.

16 Describe the calculation of the change in basis and the data that supports the calculation, such as the market values of securities and the valuation dates ▶ The above number of shares issued by SMTH upon the share exchange was calculated based upon the total number of outstanding common shares of STB (1,675,128,546 shares) and treasury shares of STB (591,538 shares) as of March 31, 2011. The fair market value of a SMTH share on the closing date of the share exchange was calculated based on the closing share price of SMTH on the Tokyo Stock Exchange on April 1, 2011, (296 yen) divided by the spot yen/USD rate on such date (83.48). The spot yen/USD rate was determined by reference to the Telegraphic Transfer Middle rate of STB on April 1, 2011. The calculation of the basis effect of the share exchange is set forth in item 15.

Part II Organizational Action (continued)

17 List the applicable Internal Revenue Code section(s) and subsection(s) upon which the tax treatment is based ▶ The share exchange would likely be a taxable transaction for U.S. federal income tax purposes. See section 1001 regarding effect on recognition of gain or loss and section 1012 regarding effect on basis.

18 Can any resulting loss be recognized? ▶ Shareholders generally would be able to recognize any gain or loss as a result of the share exchange. Affected shareholders should consult with their tax advisors.

19 Provide any other information necessary to implement the adjustment, such as the reportable tax year ▶ Not applicable.

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than officer) is based on all information of which preparer has any knowledge.

Sign Here

Signature ▶

Tadashi Nishimura

Date ▶

1/17/12

Print your name ▶

Tadashi Nishimura

Title ▶

Executive Officer

Paid Preparer Use Only

Print/Type preparer's name

Thomas J. Zegul

Preparer's signature

Thomas J Zegul

Date

1/13/12

Check if self-employed

PTIN

P00842548

Firm's name ▶

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