



May 11, 2010

To All Stakeholders:

Company: USS Co., Ltd.
 President and CEO: Yukihiro Ando
 Stock code: 4732
 Stock exchange listings: Tokyo and Nagoya (first sections)
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Revision to Dividend Forecast for Year Ended March 2010

The board of directors of USS Co., Ltd. approved a resolution on May 11, 2010 to revise the planned dividend applicable to the fiscal year that ended on March 31, 2010 as follows.

1. Revision to dividend forecast

USS places priority on returning earnings to its shareholders and has a policy of maintaining a consolidated dividend payout ratio of at least 40%. The company's fundamental policy is to conduct earnings distributions that reflect consolidated results of operations while taking actions aimed at improving earnings and financial soundness.

In consideration of the company's financial position, results of operations and other items associated with this fundamental policy, USS has increased the forecast for the year-end dividend by 23 yen to 95.50 yen per share. This will result in a dividend per share of 168 yen applicable to the fiscal year that ended on March 31, 2010.

2. Dividend revision

	Dividend per share (yen)				
	End of 1Q	End of 2Q	End of 3Q	End of FY	FY dividend
Previous forecast (May 12, 2009)	Yen —	Yen —	Yen —	Yen 72.50	Yen 145.00
Revised forecast	—	—	—	95.50	168.00
Dividends paid	—	72.50	—		
Dividends for FY ended March 2009	—	82.50	—	82.50	165.00