For Immediate Release:

USS Co., Ltd. Futoshi Hattori

President and Representative Director

Stock Code: 4732

Stock Exchanges: Tokyo and Nagoya

USS Revises Dividend Forecasts for Year Ending March 2002

At the meeting of the USS Board of Directors held on August 27, 2001, a resolution was approved to revise the company's forecast interim and year-end dividends for the current fiscal year, ending March 2002.

1. Rationale for revision of dividends

USS has resolved to revise dividend payments in line with its projection that it will meet its earnings targets for the first half and full year. Those projections are based on strong performances in terms of the number of consigned vehicles at auctions and contract completions.

At USS, the distribution of earnings to shareholders is a top management priority. As such, the company intends to return earnings to shareholders according to operating results.

2. Details of the revision

	Interim	Year-end	Full year
Previous (May 23, 2001)	¥10	¥10	¥20
Revised	¥15	¥15	¥30
(Reference: Dividend per share			
in previous fiscal year)	¥10	¥10	¥20