

August 26, 2002

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 2003

USS Co., Ltd. wishes to serve notice that a Board of Directors meeting held on August 26, 2002 approved a resolution to revise the company's forecast interim and year-end dividends for the current fiscal year, ending March 2003.

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 vehicles handled 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 20, 2002)	¥15	¥15	¥30
Revised	¥20	¥20	¥40
(Reference: Dividend per share in previous fiscal year)	¥15	¥15	¥30