



May 10, 2011

To All Stakeholders:

Company: USS Co., Ltd.
 President and CEO: Yukihiro Ando
 Stock code: 4732
 Stock exchange listings: Tokyo and Nagoya (first sections)
 Contact: Masafumi Yamanaka
 Junior Managing Director, Officer, Supervisory Office
 Tel: +81-52-689-1129

Announcement of Year-end Dividend

The board of directors of USS Co., Ltd. approved a resolution on May 10, 2011 to pay a dividend as follows from retained earnings with a record date of March 31, 2011.

A resolution to make this dividend payment will be submitted to shareholders at the annual meeting to be held on June 28, 2011.

1. Year-end dividend

	Dividend to be paid	Most recent forecast (November 9, 2010)	Previous fiscal year (ended March 31, 2010)
Record date	March 31, 2011	March 31, 2011	March 31, 2010
Dividend per share	101.00 yen	102.00 yen	95.50 yen
Total payments	2,924 million yen	—	2,842 million yen
Payment date	June 29, 2011	—	June 30, 2010
Source of funds	Retained earnings	—	Retained earnings

2. Reason

USS positions earnings distributions to shareholders as one of its highest priorities. The company's policy is to maintain a dividend payout ratio of at least 40% based on the fundamental stance of distributing earnings in a manner that reflects consolidated earnings while improving profitability and financial soundness.

USS plans to pay a year-end dividend of 101 yen per share. With the interim dividend, this will result in a dividend of 192 yen per share for the fiscal year that ended on March 31, 2011.