



August 5, 2013

To All Stakeholders:

Company: USS Co., Ltd.
Chairman and President: Yukihiro Ando
Stock code: 4732
Stock exchange listings: Tokyo and Nagoya (first sections)
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Notice of Stock Split, Change in Stock Unit, Revisions to the Articles of Incorporation and
Revision in Dividend Forecast

The Board of Directors of USS Co., Ltd. approved resolutions on August 5, 2013 for a stock split, change in the stock unit (tangen), revisions to the Articles of Incorporation and a dividend forecast revision.

1. Purpose of stock split, change in stock unit and revisions to the Articles of Incorporation
Based on the action plan for consolidating trading units that has been announced by all securities exchanges in Japan, USS has decided to conduct a one-to-ten split of its common stock in order to improve convenience and liquidity for exchanges where USS stock is listed. In addition, the stock unit will be increased from 10 shares to 100 shares. There will be no effective change in the investment unit for USS stock in association with the stock split and change in the stock unit.
2. Summary of the stock split
 - (1) Stock split method
A one-to-ten split of USS common stock will take place for shareholders listed or recorded in the final shareholder register on September 30, 2013.
 - (2) Increase in number of shares

a) Shares issued prior to the split	31,325,000
b) Increase due to the split	281,925,000
c) Shares issued after the split	313,250,000
d) Authorized shares after the split	1,200,000,000

Note: The number of shares issued prior to the split may increase prior to the stock split record date due to the exercise of stock acquisition rights.
 - (3) Stock split timetable

- | | |
|-----------------------------|-----------------------------|
| a) Record date announcement | September 13, 2013 (Friday) |
| b) Record date | September 30, 2013 (Monday) |
| c) Effective date | October 1, 2013 (Tuesday) |

- (4) Change in capital stock
 There will be no change in capital stock due to this stock split.
 Capital stock as of August 5, 2013 ¥18,881 million

3. Change in stock unit

- (1) Revised stock unit
 On the effective date of the stock split listed in “2. Summary of the stock split,” the stock unit will change from 10 shares to 100 shares.

- (2) Date of change
 Effective date October 1, 2013 (Tuesday)
 (Reference) Due to the timing of payments for stock transactions, the unit for USS stock on the Tokyo Stock Exchange and Nagoya Stock Exchange will change from 10 shares to 100 shares on September 26, 2013 (Thursday).

4. Revisions to the Articles of Incorporation

- (1) Reason for the revisions
 In association with this stock split and change in the stock unit, the Articles of Incorporation will be revised as follows as of October 1, 2013 based on a resolution approved by the Board of Directors in accordance with Company Law Article 184, Paragraph 2 and Article 191.

- (2) Description of revisions

(Revisions are underlined)

Current	Revised
Chapter 2 Stock Article 6 Authorized number of shares The authorized number of shares is <u>120,000,000</u> .	Chapter 2 Stock Article 6 Authorized number of shares The authorized number of shares is <u>1,200,000,000</u> .
Article 7 (text omitted)	Article 7 (no change)
Article 8 Stock unit The stock unit (tangen) is <u>10</u> shares. (newly established)	Article 8 Stock unit The stock unit (tangen) is <u>100</u> shares. <u>Supplementary provision</u> <u>Amendments to Article 6 and Article 8</u> <u>will become effective on October 1,</u> <u>2013. In addition, this Supplementary</u> <u>Provision will be omitted when the</u> <u>amendments become effective.</u>

5. Revision of year-end dividend forecast

The year-end dividend forecast for the fiscal year ending in March 2014 has been revised from ¥159.50 per share, which was the forecast announced on May 14, 2013, to ¥15.95 per share because of the one-to-ten stock split.

There is no effective change in the dividend forecast announced on May 14, 2013 because this revision is the result of the stock split.

In addition, since this stock split is effective on October 1, 2013, the split has no effect on the first half dividend with a record date of September 30, 2013. Consequently, USS plans to pay a first half dividend of ¥159.50 as in the previous forecast.

	Dividend per share		
	End of 2Q	End of FY	Total
	Yen	Yen	Yen
Previous forecast (May 14, 2013)	159.50	159.50	319.00
Revised forecast	159.50	15.95	-
Previous fiscal year (ended March 31, 2013)	161.50	146.00	307.50