

To All Stakeholders:

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

Notice of Revision in Shareholder Benefits Due to Stock Split

USS Co., Ltd. will conduct a stock split with a record date of October 1, 2013 as was announced on August 5, 2013 in a release titled "Notice of Stock Split, Change in Stock Unit, Revisions to the Articles of Incorporation and Revision in Dividend Forecast." In association with the stock split, USS has revised as follows the standards used for its shareholder benefits.

The shareholder benefits will not be altered by this revision.

1. Reason for revision

The shareholder benefit standards have been revised because of the 1-to-10 stock split with a record date of October 1, 2013.

2. Revisions

The standards for shareholder benefits have been revised as follows. Note that this revision does not alter the shareholder benefit program.

Number of shares held		Benefits
Before revision	After revision	(no change)
100 to 999 shares	1,000 to 9,999 shares	USS gourmet gift Value of about ¥3,000 (twice each year)
1,000 shares or more	10,000 shares or more	USS gourmet gift Value of about ¥10,000 (twice each year)

3. Start of new standards

The new standards for shareholder benefits will be effective starting with shareholders of record on March 31, 2014.