

Translation - for information purposes only



May 1, 2009

To whom it may concern:

Company Name: USJ Co., Ltd.  
(Code No. 2142, Mothers, Tokyo Stock Exchange)  
Representative: Glenn Gumpel  
President & CEO  
Contact: Akitoshi Takenaka  
General Manager  
Accounting & Finance Department  
Finance & Administration Division  
Telephone: 06-6465-302

Announcement of Amendment to “Notice of Support for the Tender Offer for Shares, Etc. of USJ Co., Ltd. by SG Investments KK.”

Since USJ has been notified by SG Investments KK that there is certain information to be amended in the press release “Announcement of commencement of tender offer bid for USJ Co., Ltd.” which is the attachment to “Notice of Support for the Tender Offer for Shares, Etc. of USJ Co., Ltd. by SG Investments KK” announced on March 19, 2009. This press release is to inform you of this amendment as the Attachment.

(end of document)

Attachment

Announcement of Amendment to “Announcement of commencement of tender offer bid for USJ Co., Ltd.”

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To all persons concerned

Company Name: SG Investments KK  
Representative : Ankur Sahu,  
Representative Director

<Inquiries>  
Corporate Communications  
Goldman Sachs Co., Ltd.  
(Phone: 03 6437 1648)

Announcement of Amendment to “Announcement of commencement of tender offer bid for USJ Co., Ltd.”

This Amendment is announced with respect to the tender offer conducted by SG Investments KK to purchase shares, etc. of USJ Co., Ltd., to amend certain information contained in the “Announcement of commencement of tender offer bid for USJ Co., Ltd.” as of March 19, 2009 as follows. The amended sections are underlined below.

Details

**4. Other Matters**

**(Pre-amendment)**

(Omitted)

(2) Other information deemed necessary for investors in forming their decision on whether to tender their shares

(Omitted)

(B) At the meeting of the Board of Directors of the Target held on March 19, 2009, subject to the completion of the Tender Offer, the Target resolved not to distribute surplus to shareholders (as listed or recorded in the latest shareholders' register on March 31, 2009).

(Omitted)

**(Post-amendment)**

(Omitted)

(2) Other information deemed necessary for investors in forming their decision on whether to tender their shares

(Omitted)

(B) At the meeting of the Board of Directors of the Target held on March 19, 2009, subject to the completion of the Tender Offer, the Target resolved not to distribute surplus to shareholders (as listed or recorded in the latest shareholders' register on March 31, 2009).

(Omitted)

(C) The Target publicly disclosed its "Financial Results for Fiscal Year Ended March 31, 2009 (Non-consolidated)" at the Tokyo Stock Exchange on May 1, 2009. Information regarding profits and losses, etc. and earnings forecasts based on the said disclosure is summarized as follows. This information has yet to be audited by the audit corporation pursuant to Paragraph 1 of Article 193-2 of the Law. Information regarding profits and losses, etc. set forth below has been extracted from some of the materials that the Target publicly disclosed, and the Tender Offeror is not in a position to verify the accuracy and credibility of said information, and accordingly it did not verify such information.

a. Profits and losses, etc.

(i) Profits and losses

<u>Accounting Term</u>	<u>Fiscal year ending March 31, 2009 (the 15<sup>th</sup> fiscal year)</u>
<u>Sales</u>	<u>68,530 million yen</u>
<u>Cost of Sales</u>	<u>50,100 million yen</u>
<u>Selling, General and Administrative Expenses</u>	<u>9,843 million yen</u>
<u>Non-operating Income</u>	<u>1,017 million yen</u>
<u>Non-operating Expenses</u>	<u>1,668 million yen</u>
<u>Net Income</u>	<u>6,999 million yen</u>

Note 1) According to “Financial Results for Fiscal year Ended March 31, 2009 (Non-consolidated)” mentioned above, in the Target’s fiscal year from April 1, 2008 to March 31, 2009, (i) sales were 68,530 million yen, a decrease of 6.3% from the previous fiscal year, (ii) EBITDA was 20,063 million yen, a decrease of 8.7% from the previous fiscal year, (iii) operating income was 8,586 million yen, an increase of 2.2% from the previous fiscal year, (iv) ordinary income was 7,935 million yen, an increase of 12.9% from the previous fiscal year, and (v) net income was 6,999 million yen, an increase of 3.4% from the previous fiscal year.

Note 2) Sales do not include consumption tax, etc.

(ii) Status per share

<u>Accounting Term</u>	<u>Fiscal year ending March 31, 2009 (the 15<sup>th</sup> fiscal year)</u>
<u>Net Income Per Share</u>	<u>3,231.63 yen</u>

<u>Dividend Per Share (Interim Dividend Per Share)</u>	<u>1,400 yen (1,400 yen)</u>
<u>Net Assets Per Share</u>	<u>23,545.15 yen</u>

b. Forecast for the fiscal year ending March 31, 2010 (from April 1, 2009 to March 31, 2010)

(The numbers in the % columns reflect changes from the same period of the previous year.)

	<u>Sales</u>	<u>Operating Income</u>	<u>Ordinary Income</u>	<u>Net Income</u>	<u>Net Income Per Share</u>
	<u>Yen</u> <u>Million %</u>	<u>Yen</u> <u>Million %</u>	<u>Yen</u> <u>Million %</u>	<u>Yen</u> <u>Million %</u>	<u>Yen</u> <u>Million %</u>
<u>From April 1 to September 30, 2009</u>	<u>34,030 △0.9</u>	<u>4,470 9.6</u>	<u>3,800 △8.9</u>	<u>2,350 △43.1</u>	<u>1,084.43</u>
<u>Full-Fiscal Year</u>	<u>69,680 1.7</u>	<u>10,140 18.1</u>	<u>8,910 12.3</u>	<u>6,140 △12.3</u>	<u>2,833.37</u>

(ends)