



March 19, 2009

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(Code No.2142, Mothers, Tokyo Stock Exchange)
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Notice Regarding
Revision of Dividend Forecast for the Year Ending March 31, 2009,
and Abolishment of the Shareholders' Benefit Plan

To all stakeholders:

This is to inform you that at the Board of Directors meeting held on March 19, 2009, USJ Co., Ltd. ("the Company") passed a resolution to the effect that subject to the completion of the tender offer of the common shares and stock acquisition rights of USJ Co. by SG Investments KK. ("Tender Offeror") as stated in "Notice of Support for the Tender Offer for Shares, Etc. of USJ Co., Ltd. by SG Investments KK." ("Tender Offer"), which was released separately by the Company today, no dividends of surplus will be distributed to the shareholders listed or recorded in the shareholders registry as of March 31, 2009 and the shareholders' benefit plan ("Plan") will be abolished upon giving such benefit to shareholders listed or recorded in the shareholders registry as of March 31, 2009.

1. Reasons for revision of the dividend forecast and abolishment of the shareholders' benefit plan

The Company passed a resolution at the Board of Directors meeting held today to recommend the Tender Offer. This resolution is based on the premise that the Tender Offeror plans to make the Company into a wholly-owned subsidiary through the Tender Offer and its following procedures, and that the shares of the Company will be delisted from the Tokyo Stock Exchange. (For details, see "Notice of Support for the Tender Offer for Shares, Etc. of USJ Co., Ltd. by SG Investments KK." which was released by the Company today). To-date, the Company has made a basic policy to return surplus value to shareholders. However, for the reasons mentioned above, the Company passed a resolution, subject to the completion of the Tender Offer, to the effect of revising dividend forecast for the year ending March 2009 such that no dividends of surplus will be distributed to the shareholders listed or recorded in the shareholders registry as of March 31, 2009. The Company also passed a resolution to the effect that, subject to the completion of the Tender Offer, the Plan will be abolished upon giving such benefit to shareholders listed or recorded in the shareholders registry as of March 31, 2009.

2. Revision of dividend forecast for the year ending March 31, 2009

Unit: Yen

	Interim Dividend Per Share	Year-end Dividend Per Share	Annual Dividend Per Share

Previous Forecast (Announced on May 9, 2008)	1,400.00	1,400.00	2,800.00
Revised Forecast	1,400.00	-	1,400.00
Actual Distribution	1,400.00		
(Reference) Performance for the previous period (Period ending in March 2008)	750.00	750.00	1,500.00

3. Timing of abolishment of the Plan

Subject to the completion of the Tender Offer and upon providing such benefit (the distribution of complimentary tickets scheduled for June 2009) to shareholders listed or recorded in the shareholders registry as of March 31, 2009, the Plan will be abolished.

Note that even in the case where shareholders tender their securities in the Tender Offer on or before March 31, 2009, the names of such shareholders will not be changed in the shareholders registry. Therefore, such shareholders who are listed or recorded in the shareholders registry as of March 31, 2009 who have tendered their shares in the Tender Offer will remain entitled to receive complimentary tickets scheduled to be distributed in June 2009.

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