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To Whom It May Concern

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Announcement Regarding the Change in the Amount of Extraordinary Income

Universal Entertainment Corporation (hereinafter referred to as the "Company") hereby announces the determination of the amount of the extraordinary income concerning the capital increase through public offering in association with the listing of Wynn Macau, Limited at the Hong Kong Stock Exchange, which we announced on November 12, 2009.

As the top shareholder, the Company group holds 24,549,222 shares, 19.9% of ourstanding shares of Wynn Resorts, Limited (NASDAQ: WYNN), which is the operator of high-end casino resorts in Las Vegas and Macau. (The current shareholding ratio is 19.9%, decreased from 21.9% to 19.9% due to the capital increase in the first quarter of 2009.)

On October 9, 2009, Wynn Macau, Limited (Hong Kong Stock Exchange: 1128), a subsidiary of Wynn Resorts, Limited which operates a high-end casino resort in Macau, was listed at Hong Kong Stock Exchange and conducted the capital increase through public offering. The capital increase through the public offering by Wynn Macau, Limited attracted considerable attention of investors and the offering price reached to 10.08 HKD, which was the maximum limit of the provisional condition for the offering. The public offering was successfully completed after procurement of fund having reached to 150 billion yen.

In reflection of the increase of Wynn Resorts, Limited's net assets due to this capital increase through public offering, the Company expected the accrual of the extraordinary income of 13 billion yen, which was equivalent to the Company group's equity (19.9%) in Wynn Resorts, Limited, as announced in the press release "Announcement Regarding Revision of Business Performance Forecast and Accrual of Extraordinary Income" dated November 12, 2009. The Company hereby announces that the amount of the extraordinary income has been fixed as 24,826 million yen. The Company received the special cash dividend of 4.⁰⁰ USD per share, around 98,197, thousand USD in total, from Wynn Resorts, Limited in December 2009.

The business performance forecast for the full year remains the same as announced on November 12, 2009.

End of the Announcement