

May 20, 2010

To Whom It May Concern

Company Name: Universal Entertainment Corporation  
Name and Title of Representative: Hajime Tokuda  
Representative Executive Officer and President  
(JASDAQ Code: 6425)  
Contact: Yoshihisa Kiri, General Manager,  
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**Announcement Regarding the Extension of Scheduled Release Date of  
Settlement of Accounts for Full Fiscal Year Ending March 31, 2010**

Universal Entertainment Corporation (hereinafter referred to as the "Company") hereby announces the extension of the release date of its "Brief Report of Settlement of Accounts for the Full Fiscal Year Ending March 2010" from the scheduled release date on May 20, 2010 in the manner stated below.

1. Reasons for the extension

The Company has worked on the preparation of the Settlement of Accounts to disclose it on May 20, however, due to the delay in the overall process of the year-end closing, the Company has determined to extend the release date.

We apologize for any inconvenience caused to our shareholders, investors and related parties. The Company will make all necessary efforts to move up the release date of our Settlement of Account as early as possible.

2. Future Schedule

The Company is currently working on the preparation of the Settlement of Accounts to release it between the end of May and early June, 2010. The release date will be announced as soon as it is fixed.

End of the Announcement