

September 30, 2011

To Whom It May Concern

Company Name: Universal Entertainment Corporation
 Representative: Jun Fujimoto
 Representative Director and President
 (JASDAQ code: 6425)
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Announcement Regarding Dividends from Surplus (Increased Dividends)

Universal Entertainment Corporation (“the Company”) hereby announces that the meeting of the Board of Directors of the Company held today passed a resolution to pay dividend from surplus with record date on September 30, 2011, as set out below.

1. Details of the Dividend

	Final amount	Last dividend forecast (Released on Aug 24, 2011)	Result in the previous FY (ended march 31, 2011)
Record date	September 30, 2011	Ditto	September 30, 2010
Dividend amount per share	70.00 yen	50.00 yen	0.00 yen
Total dividend amount	5,551 million yen	—	—
Effective date	November 25, 2011	—	—
Dividend resource	Retained earnings	—	—

Note: Since the total amount of dividends has not been decided, the upper limit for it is shown above.

2. Reasons

In consideration of its good business results, the Company decided that the amount of the dividend was to be 70 yen per share (last forecast: 50 yen per share) in order to return our profits to our shareholders.

* Dividend forecast

Record date	Annual dividends				
	End of 1Q	End of 2Q	End of 3Q	End of FY	Total
Dividend forecast			—	Undecided	Undecided
Result in the current FY	—	70.00			
Result in the previous FY (ended march 31, 2011)	—	0.00	—	30.0	30.0

Note: The year-end dividend for the fiscal year ending March 31, 2012, is not yet decided; it is to be determined from a close examination of future performance and capital needs.

End of announcement