

May 20, 2013

To Whom It May Concern

Company Name: Universal Entertainment Corporation
 Representative: Jun Fujimoto
 Representative Director and Presiden

(JASDAQ code: 6425)

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Notice of Dividend Distribution of Surplus

At the board of directors meeting held today, the company resolved to distribute dividends of its surplus, with March 31, 2013 as the record date, and thus this notice is being provided.

Description

1. Description of the dividends

	Determined Amount	Most Recent Dividend Forecast (announced May 17, 2012)	(Reference) Previous Year's Performance (year ending March 2012)
Record date	March 31, 2013	Same as at left	March 31, 2012
Dividend per share	20.00 yen	Undecided	30.00 yen
Total amount of dividends	1,467 million yen	--	2,229 million yen
Effective date	June 28, 2013	--	June 29, 2012
Dividend resource	Retained earnings	--	Retained earnings

2. Reason

It was decided to pay a dividend of 20 yen per share, with March 31, 2013 as the record date, in order to return profit to the shareholders.

(Breakdown of the annual dividend)

Record date	Dividend per Share (yen)		
	End of 2 nd Quarter	End of 4 th Quarter	Total
This term	30.00	20.00	50.00
Actual performance last term (year ending March 2012)	70.00	30.00	100.00