

*November 27, 2009***Notice Concerning Determination of Dividend Payment from Retained Earnings for the Year Ended September 2009**

Septeni Holdings Co., Ltd. at the Board of Directors meeting held on November 27, 2009 approved a resolution to pay a dividend from retained earnings to shareholders of record on September 30, 2009. Details are as follows.

A resolution to approve the dividend payment from retained earnings has been stipulated in the Articles of Incorporation in accordance with Article 459-1 of the Company Law.

1. Reason for determining the amount of dividend

The Company's basic policy for distribution of profits is based on a consolidated dividend payout ratio of about 15%. If we take this basic policy into consideration, there will be no dividend payment. However, in light of the particularity of our consolidated performance for the current period and profitability on a non-consolidated basis, we decided to give priority to expressing our gratitude for our shareholders' continued support and pay a dividend of 900 yen per share for the year ended September 30, 2009 as initially planned.

2. Details of dividend

	Amount	Recent dividend forecast (announced on Nov. 6, 2008)	(Ref.) Previous results (Sept. 2008)
Record date	September 30, 2009	Same as on the left	September 30, 2008
Dividend per share	900 yen	Same as on the left	800 yen
Total dividend payment	114.8 million yen	—	105.6 million yen
Payment date	December 21, 2009	—	December 22, 2008
Source of dividends	Retained earnings	—	Retained earnings

(Reference) Breakdown of annual dividend

Record date	Dividend per share (yen)				Total
	1Q	2Q	3Q	Year-end	
Current results	—	—	—	Ordinary dividend 900	900
Previous results (Sept. 2008)	—	—	—	Ordinary dividend 800	800