

(Translation purpose only)

May 27, 2008

To whom it may concern:

Minoru Ikeda, Chairman, President and Representative Director

Noboru Otsuka, contact officer

General Manager

GignoSystem Japan, Inc. (OSE Hercules Code 4300)

Tel. 03-3556-7737

Notice Concerning Dividend from Surplus

At the meeting of the Board of Directors held on 27 May 2008, GignoSystem Japan, Inc. resolved to distribute dividend from surplus, with record date dated March 31, 2008.

1. Dividend

	Finalized Amount	Most Recent dividend forecast (announced on May 10 2007)	Dividend paid for FY2006
Record date	March 31, 2008	31 March 2008	31 March 2007
Dividend per share	¥300.00	¥300.00	¥300.00
Total dividend	¥139 million	--	¥139 million
Effective date	27 June 2008	--	28 June 2006
Source of dividend	Retained earnings	--	Retained earnings

2. Reasons

The Company considers returning earnings to shareholders to be one of its most important tasks. The Company's objectives with respect to the appropriation of earnings is to continue to pay stable dividends while retaining the funds necessary to improve the business, taking into account Company performance and the future direction of operations.

Given this basic policy, the Company will pay a year-end dividend of 300 yen per share, as detailed above.

Reference: Details of Dividend through the fiscal year

Record date	Dividend per Share (¥)		
	Interim	Year-end	Annual
Current-year results (FY2007)	--	¥300.00	¥300.00
Previous-year results (FY2006)	--	¥300.00	¥300.00