

Date : May 31, 2007**Revisions to Dividend Forecast for the Fiscal Year Ending September 2007**

The forecast for interim and year-end dividends for the fiscal year ending September 2007, announced on November 30, 2006, will be revised as follows.

1. Revised dividend forecasted for the fiscal year ending September 2007 (Oct. 1, 2006 ~ Sept. 30, 2007)

	Interim and year-end dividends	Year-end dividend	Annual dividend
Previous forecast (Nov. 30, 2006)	2 yen	2 yen	4 yen
Revised forecast	0 yen	0 yen	0 yen
Previous year (fiscal year ending Sept. 2006)	1 yen	0 yen	1 yen

The Company places a high priority on the distribution of profit to shareholders. Our basic policy on profit distribution is to retain earnings as prescribed by our business plan, and to distribute dividends in line with business performance. Payout ratio is regarded as a vital indicator, particularly in terms of profit distribution, and our basic policy is to maintain a payout ratio of 30%.

Accordingly, while there will be no year-end dividend, once a commensurate level of net income has been achieved, we plan to resume dividend in accordance with the above policy.

2. Reason for amendment

This fiscal year has been positioned as a period of management structure reform in conjunction with our "Human Resources Business Only One" medium-term business plan drafted separately today, and we have been working to strengthen our financial base by selling off our non-staffing businesses acquired over the past two years.

As a result, as announced today in the Company's "Summary of Interim Business Results for the Fiscal Year Ending September 2007," we recorded a net loss of 10 million yen, which means that unfortunately we will not be paying out an interim dividend.

While we expect to return to profitability on the full-year basis as forecast in the "Revision to Business Results for the Fiscal Year Ending September 2007" released today, due to the significant of the sale of our subsidiaries on net income, the year-end dividend forecast has been revised as shown in the above table.