



# Q.P. Corporation

(Translation)

September 30, 2009

Dear Sirs:

Name of the Company: Q.P. Corporation

Representative: Yutaka Suzuki,  
President and Representative Director

(Code No. 2809; The first section of the Tokyo Stock Exchange)

Person to contact: Katsuhiko Sasaki,  
Executive Managing Director and  
General Manager of Administration  
Division  
Tel. 03-3486-3331

## Notice of Dividends to Commemorate the 90th Anniversary of Establishment

(Notice of Adjustment to the Forecast of Dividends  
for the Fiscal Year Ending November 30, 2009 (the 97th Fiscal Year))

Notice is hereby given that Q.P. Corporation (the "Company"), at the meeting of its Board of Directors held on September 30, 2009, resolved to amend the forecast of dividends per share for the fiscal year ending November 30, 2009, as described below:

### Description

1. Reason for the amendment to the forecast of dividends:

The Company has celebrated its 90th anniversary of establishment this year. We owe this all to warm support from the shareholders and other related parties and feel cordially obliged to them.

Hence, to thank them for their good offices, management intends to submit to a meeting of the Board of Directors to be held in January 2010, a proposition to pay to the shareholders as of November 30, 2009 a dividend of ¥2 per share to commemorate the 90th anniversary of establishment in addition to an ordinary dividend of ¥7.50 per share.



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## 2. Particulars of the amendment:

	Dividend per share		
	Second quarter-end	Year-end	Total
Previous forecast		¥7.50	¥15.00
Adjusted forecast		¥9.50 (Ordinary dividend: ¥7.50) (Commemorate dividend: ¥2.00)	¥17.00 (Ordinary dividend: ¥15.00) (Commemorate dividend: ¥2.00)
Current results	¥7.50		
(For reference) Previous results (for the fiscal year ended November 30, 2008)	¥7.00	¥8.00	¥15.00

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