June 9, 2014

To Whom It May Concern

Company Name: OUTSOURCING Inc.
Representative: Haruhiko Doi
Chairman and CEO
(First Section of TSE, Securities Code 2427)
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Executive General Manager
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**Notice Regarding Revisions of Dividend Forecast**
**(Commemorative Dividend for the Company's 10th Listing Anniversary)**
**For the Fiscal Year Ending December 31, 2014**

OUTSOURCING Inc. ("the Company") hereby announces that by the resolution of the Board of Directors on June 9, 2014, the Company has decided to revise its forecast of annual dividend per share for the fiscal year ending December 31, 2014. Details are as follows:

Particulars

1. Reasons for the Revision of the Dividend Forecast

The Company will soon celebrate its 10th anniversary since listing on the JASDAQ Securities Exchange on December 15, 2004. At this time we wish to thank our shareholders and everyone concerned for their invaluable support and cooperation.

As a token of gratitude to the shareholders, the Company has decided to pay JPY8.00 at the end of second quarter of the fiscal year ending December 31, 2014 (interim dividend).

Combined with the year-end dividend of JPY22.00, the Company plans to pay an annual dividend of JPY30.00 per share.

The above interim dividend will be officially resolved at the Board of Directors Meeting to be held in August 2014.

2. Revisions

| | Annual Dividend | | | | |
|---|---|---|---|---|---|
| | At the End of Q1 | At the End of Q2 | At the End of Q3 | Fiscal Year-End | Total |
| Previous Forecast (Announced on Feb. 13, 2014) | — | JPY0.00 | — | JPY22.00 | JPY22.00 |
| Revised Forecast | — | JPY8.00 | — | JPY22.00 | JPY30.00 |
| Actual Dividends Paid (Fiscal 2014) | — | — | — | | |
| Actual Dividends Paid (Fiscal 2013) | — | JPY5.00 | — | JPY8.00 | JPY13.00 |

* The revised forecast of JPY8.00 at the end of Q2 fiscal 2014 is a dividend commemorating the 10th anniversary of the Company's listing.