

September 14, 2006

Notice of Start Date for Payment of Dividends from Retained Earnings

Cybernet Systems Co., Ltd. announces that it has determined the start date for payment of dividends from retained earnings, as follows.

Details

1. Content of the decision

Cybernet Systems has decided that the start date for payment of dividends from retained earnings for the record date of September 30, 2006 (equivalent to the interim dividend in 2005) will be November 27, 2006.

The start date for payment of interim dividends has, through 2005, been on or about the tenth of December during the year of the record date. However, in line with this decision the lag time between the record date and the payment start date has been shortened by about two weeks, allowing investors to receive dividends from retained earnings earlier.

The final transaction date for rights to the subject payment of dividends from retained earnings will be September 25, 2006. The dividend amount is unchanged from that announced on April 27, 2006 (¥700 per share).

Details of the Dividend Payment

Record date: September 30, 2006

Per share amount: Common dividends ¥700

Total amount: ¥223 million

Payment start date: November 27, 2006

Note: The total amount for the dividend payment is the upper limit.

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