



● Revisions to Earnings Estimates

September 5, 2001

Notification Regarding the Revision of Dividends for the Period Ending March 2002

MGC's expected interim and year-end dividends per share announced at the meeting of the Board of Directors held on September 5, 2001 will be revised as follows:

1. Reason for revising dividends

(Units: yen)

	Interim Dividend	Year End	Total
Expected dividend announced on May 25, 2001	2.50	2.50	5.00
Revised expected dividend	1.50	2.50	4.00
Dividends paid in the period ended March 2001	1.50	1.50	1.50