
Press Release

July 28, 2006

Company Name **SUMIDA CORPORATION**
Representative Shigeyuki Yawata,
Representative Executive Officer(CEO)
(Code 6817, 1st Section, Tokyo Stock
Exchange)
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Notice of 2nd Quarter Dividend for fiscal year 2006

SUMIDA CORPORATION hereby gives notice regarding the 2nd Quarter dividend for the fiscal year 2006 ending December 31st which was approved at the meeting of the Board of Directors held yesterday, details of which are as follows:

SUMIDA has been positioning the return of profit to shareholders as an important theme for management. Regarding the dividend, the Board of Directors had determined an amount of annual dividend based on the annual business plan and target dividend payout ratio (25-30%). The dividend for the quarter will be determined by dividing the approved annual dividend into four and distributing quarterly.

In the 1st Quarter, since the new Corporation Law hadn't taken effect, Sumida did not distribute a dividend at the time. For the 2nd Quarter, the dividend will be considered as payment for the 1st and 2nd Quarter as this is the first dividend payment under the new dividend policy.

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|---|---------------------------------|
| 1. 2nd Quarter Dividend | JPY20 per share |
| 2. Payment Period Starts at | August 21, 2006 (Monday) |

(For Reference)

Fiscal year 2006	1 st Quarter	2 nd Quarter	3 rd Quarter	4 th Quarter	Total
	—	JPY 20	JPY 10 (forecast)	JPY 10 (forecast)	JPY 40 (forecast)
Fiscal year 2005 (Actual)	Interim Dividend		End-term Dividend		Total
	JPY 15		JPY 25		JPY 40

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