

# TOKYO AOYAMA AOKI LAW OFFICE

ATTORNEYS AT LAW

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File No. 82-5227

March 4, 2003

VIA AIR MAIL

Securities and Exchange Commission  
Office of International Corporate Finance  
Division of Corporation Finance  
450 Fifth Street, N.W.  
Washington, D.C. 20549  
U. S. A.

SUPPL

03 MAR 12 AM 7:21

SAMMY CORPORATION  
Re: Sponsored Level 1 ADR Facility

Dear Sirs:

Pursuant to Rule 12g-3 - 2 (b) under the Securities Exchange Act of 1934, we, as legal counsels to SAMMY CORPORATION (the "Company") with respect to its ADR program, enclose herewith English translation of the document of which contents were announced by the Company.

- Notice of Amendment to the Forecast of Dividends For the Year Ending March 31, 2003 (the 28th Business Year) (March 4, 2003)

Yours truly,

Fusako Otsuka

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FINANCIAL

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Encl.  
cc: The Bank of New York  
cc: SAMMY CORPORATION (w/o encl.)

(translation)

File No. 82-5227

March 4, 2003

Dear Sirs,

Name of Company: Sammy Corporation  
Name of Representative: Hajime Satomi,  
President and Representative  
Director (Chief Executive  
Officer)

(Code No. 6426, Tokyo Stock Exchange 1st Section)

Further Inquiry: Hideo Yoshizawa,  
Executive Officer and Deputy  
General Manager, President  
Office  
(TEL: 03-5950-3790)

Notice of Amendment to the Forecast of Dividends  
For the Year Ending March 31, 2003 (the 28th Business Year)

Notice is hereby given that Sammy Corporation (the "Company"), at the meeting of its Board of Directors held on March 4, 2003, adopted a resolution to amend the forecast of year-end dividends per share for the year ending March 31, 2003, as described below:

Description

1. Amendment to the forecast of dividends:

The Company regards the distribution of profits to the shareholders as an important policy of management. Taking into consideration new investment for business development in the future and internal reserves required therefor and as a token of its appreciation for the shareholders' continuous support, the Company intends to submit a proposition to pay an ordinary dividend of ¥70 per share as listed below, to its 28th Ordinary General Meeting of Shareholders to be convened in late June 2003.

2. Content of the amendment:

(Yen)

	Interim dividend	Year-end dividend	Annual dividend
Previous forecast (as publicized on October 28, 2002)	0.00	50.00	50.00
Adjusted forecast	0.00	70.00	70.00
(For reference) Ordinary dividend per share for the previous business year	0.00	50.00	50.00