

March 26, 2009

To whom it may concern

Company Name: Sasebo Heavy Industries Co., Ltd.  
Representative: Hidekazu Morishima/President  
Securities Code: 7007  
TSE 1st Section, OSE 1st Section, FSE  
Inquiries: Kazumitsu Saitaka/General Manager of  
General Affairs Department  
TEL: +81-3-6861-7312

**Notice Concerning Withdrawal From Bridges Business**

We hereby inform you that we have decided, at a meeting of the Board of Directors held today, that we will withdraw from the bridges business by around the end of March 2010, when the work in progress at present is expected to be completed. This decision was made as part of the process of reviewing the condition of our current businesses because the said business of our company has become unprofitable in a business environment where the domestic public investments, the business's primary market, are declining and the competition of the business is becoming fiercer.

In terms of the effects of this decision on the forecast for the year ending March 31, 2009, we will properly disclose the matter as soon as the details become clear.

Reference: Financial results of the steel structure segment for the year ended March 31, 2008

	Steel Structure (a)	Total (b)	Ratio of a/b
Net Sales	4,732 million yen	66,637 million yen	7.1%
Operating Income (loss)	(1,469 million yen)	5,096 million yen	- %

*(Note) In the steel structure segment, there is no intention to withdraw from other businesses than the bridges business.*