The aim of this study is to examine physicians’ attitude toward ACP in PCU in Japan. We conducted a questionnaire survey to responsible physicians who worked in 203 certified PCU in December 2010. We asked them to complete a questionnaire regarding their attitude toward, and practice of ACP. We used 15 items questionnaire adopted from previous research (Davidson K, JAMA 1989) to investigate physician’s attitude toward ACP. The questionnaire was confirmed its content validity by conveniently sampled 10 palliative care specialists. Among 203 physicians contacted, 95 returned the questionnaire (response rate 47%). The percentage of physicians who practicing ACP discussion during admission in PCU regarding implementation of CPR, existing Advance Directives (ADs) and Power of Attorney of health care was 33%, 46% and 40% respectively. Responses to attitude statements were similar to US study in 1987 except for following three statements; “In a catastrophic situation, I would have greater confidence in my treatment decisions if guided by an AD”, “Widespread use of ADs could help contain medical expenditure” and “Widespread acceptance of ADs will lead to less aggressive treatment even of patients who do not have an AD” (34.4%, 31.4% and 28.6% of Japanese physicians answered agree or strongly agree V.S. 70.9%, 74.1% and 61.2% of US physicians). This study will clarify physicians’ practice and attitude toward ACP in PCU in Japan, and provide evidence of the unique cultural diversity toward end-of-life care and ACP among Japanese.