

Notification of the Change of Company Name of Subsidiary

ACOM CO., LTD. (hereinafter, "ACOM") announces the decision to change the name of subsidiary, JCK CREDIT CO., LD., to AFRESH CREDIT CO., LTD. Details are as follows:

1. The Former Name of Subsidiary

- (1) Company Name: JCK CREDIT CO., LTD.
- (2) Head Office: 5-25, Nishi-Shinjuku 7-chome, Shinjuku-ku, Tokyo
- (3) Representative: Hisanori Moronaga

2. Reason of Change

ACOM will integrate the ACOM's Installment Sales Finance Business and JCK CREDIT CO., LTD. as a part of ACOM Group's business restructuring which was released on December 15, 2006, "Notification of Merger of Subsidiaries and Change of the Name of Subsidiary."

ACOM decided to change the name of subsidiary as the determined symbol due to the concentration of management foundation and expertise and "A FRESH" start.

3. New Company Name of Subsidiary

AFRESH CREDIT CO., LTD.

4. Date of Change

April 1, 2007

<Reference>

Profile of Subsidiary (Planned on April 1, 2007)

Company Name	AFRESH CREDIT CO., LTD.
Business Outline	Installment Sales Finance Business
Head Office	10-10, Iidabashi 2-chome, Chiyoda-ku, Tokyo
Representative	Hisanori Moronaga
Paid-in Capital	500 million yen
Date for the Settlement of Accounts	March 31
Equity Owned	ACOM: 100%
Number of Employees	118
Business Outlets	Tokyo, Omiya, Nagoya, Osaka, and Fukuoka (5 places)