

March 27, 2007

### 50<sup>th</sup> Issuance of Domestic Unsecured Straight Bonds

ACOM CO., LTD. (President & CEO: Shigeyoshi Kinoshita) has reached a decision to make its 50<sup>th</sup> issuance of domestic unsecured straight bonds via book-entry transfer system for corporate bonds, as outlined below. The funds procured through this issuance will be used in extending loans receivable, repayment of debt and payment of operating expenses, etc. Registration relating to the issuance was carried out on June 27, 2005 and became effective as of July 5, 2005.

Name of issuance	ACOM CO., LTD. 50 <sup>th</sup> issuance of domestic unsecured straight bonds
Total value	10 billion yen
Interest rate	2.09% annually
Individual bond value	100 million yen
Issue price	Face value 100 yen
Redemption price	Face value 100 yen
Application period	March 27, 2007
Payment date	April 6, 2007
Maturation date	April 4, 2014
Application of funds procured	Extending loans receivable, repayment of debt, and payment of operating expenses, etc.
Trustee	Deutsche Securities Inc.
Transfer agent	Mitsubishi UFJ Trust and Banking Corporation
Credit ratings	Moody's Investors Service, Inc.: A2
	Japan Credit Rating Agency, Ltd.: A
	Rating and Investment Information, Inc.: A