



April 26, 2007

## Revision of Business Forecast for the Fiscal Year Ended March 2007

In sight of recent developments in the market and other factors, ACOM CO., LTD. hereby revises the earnings forecast for the Fiscal Year Ended March 2007 (April 1, 2006 to March 31, 2007) previously released in its announcement of financial results on November 8, 2006.

### 1. Revision of Earnings Forecast for the Fiscal Year Ended March 2007 (April 1, 2006 to March 31, 2007)

(1) Consolidated (Millions of yen, %)

	Operating Income	Income Before Extraordinary Items	Net Income
Previous Forecast (A)	425,000	96,700	(257,300)
Revised Forecast (B)	423,600	(81,900)	(437,900)
Difference (B - A)	(1,400)	(178,600)	(180,600)
Percentage Change (%)	(0.3)	-	-
(Reference) FY2006 Annual Results	445,431	113,011	65,595

(2) Non-Consolidated (Millions of yen, %)

	Operating Income	Income Before Extraordinary Items	Net Income
Previous Forecast (A)	370,000	92,600	(258,700)
Revised Forecast (B)	370,700	(86,100)	(439,400)
Difference (B)-(A)	700	(178,700)	(180,700)
Percentage Change (%)	0.2	-	-
(Reference) FY2006 Annual Results	396,637	108,174	64,152

### 2. Reasons for the Above Revisions

#### (1) Non-Consolidated Earnings Forecast

ACOM has booked 357.5 billion yen for additional allowance for loss on interest repayments to respond both interest repayments and waiver of principles due to requests of interest repayment based on "Audit Guidelines on Consumer Finance Companies' Provisions for Possible Losses on Reimbursements of Excess Interest Payments" by The Japanese Institute of Certified Public Accountants since interim period for the Fiscal Year Ended March 2007. However, due to the revised estimation of the allowance for loss on interest repayment in consideration of the recent number of requests for interest repayment, the amount of allowance for loss on interest repayments becomes 490 billion yen at the end of FY 2007, and Provision for Loss on Interest Repayments in Operating Expenses will exceed ACOM's estimation by 186.9 billion yen.

As a result of mentioned above, ACOM revises its business forecast.

#### (2) Consolidated Earnings Forecast

The revision of the consolidated earnings forecast reflects that of the non-consolidated forecast. This is mainly attributable to the downward revision of ACOM's non-consolidated financial results.

### 3. Dividend Payment

ACOM will have no plan to change dividends payment at this time.

\*Dividend payment will be 100 yen per share, including 30 yen per for year-end and 70 yen for interim period.

The above-mentioned forecasts have been made based on the information available on the date on the press announcement. The final financial results may vary according to various factors.