May 29, 2007

51st Issuance of Domestic Unsecured Straight Bonds

ACOM CO., LTD. (President & CEO: Shigeyoshi Kinoshita) has reached a decision to make its 51st issuance of domestic unsecured straight 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. 51st issuance of domestic unsecured straight bonds
Total value	20 billion yen
Interest rate	2.07% annually
Individual bond value	100 million yen
Issue price	Face value 100 yen
Redemption price	Face value 100 yen
Application period	May 29, 2007
Payment date	June 4, 2007
Maturation date	June 4, 2013
Application of funds procured	Extending loans receivable, repayment of debt, and payment of operating expenses, etc.
Trustee	Nomura Securities Co.,Ltd. Daiwa Securities SMBC Co. Ltd. BNP PARIBAS Securities (Japan) Limited, Tokyo Branch
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