

Matters related to the Parent Company, etc.

ACOM CO., LTD. announces matters related to the parent company, etc. Details are as follows:

1. Business names, etc. of the Parent Company, etc.

As of March 31, 2007

Business name or name of Parent Company, etc.	Attribute	Percentage of ownership of voting rights held by the Parent Company, etc.	Stock Exchange, etc. under which the Parent Company (etc.)'s stock is listed
Maruito Shokusan, Co., Ltd.	Applicable other company where listed company is the affiliate of the other company	19.86 % (2.46 %)	—
Mitsubishi UFJ Financial Group, Inc.	Same as the above	15.20 % (2.01 %)	Tokyo Stock Exchange First Section Osaka Stock Exchange First Section Nagoya Stock Exchange First Section New York Stock Exchange (U.S.A)
Maruito Shoten Co., Ltd.	Same as the above	2.46 % (—)	—
Mitsubishi UFJ Trust and Banking Corporation	Same as the above	2.01 % (—)	—
Mitsubishi UFJ Securities Co., Ltd.	Same as the above	0.00 % (—)	Tokyo Stock Exchange First Section Osaka Stock Exchange First Section Nagoya Stock Exchange First Section

(Note) The figures in () under the percentage of ownership of voting rights held by the Parent Company, etc. column indicates percentage of indirect ownership.

2. Business name or name of entity among parent company, etc., that is considered to have the most influence on ACOM, and the reason.

Business name or corporate name	Reason
Mitsubishi UFJ Financial Group, Inc.	*The ownership percentage of voting rights of Mitsubishi UFJ Financial Group, Inc. in ACOM is 15.20% in total, combined with percentages of its subsidiaries, Mitsubishi UFJ Trust and Banking Corporation and Mitsubishi UFJ Securities Co., Ltd. *ACOM and Mitsubishi UFJ Financial Group, Inc. engage in a business alliance in the retail field. *One of Mitsubishi UFJ Financial Group, Inc.'s directors concurrently holds an outside director position at ACOM.

3. ACOM's position in relation to the Group Companies of the Parent Company, etc. and ACOM's relationship with the Parent Company, etc. and other listed companies

The aims of ACOM's business tie-up with Mitsubishi UFJ Financial Group, Inc. (hereinafter "MUFG") are to boost revenue by strengthening and enhancing our competitiveness in the consumer finance market within retail business, and

to contribute to the sound development of Japan's consumer finance market. A capital alliance between the two companies is also in place in order to maintain an even closer and more comprehensive business tie-up over a long period.

As MUFG owns 15.20% of voting rights in ACOM, together with its subsidiaries, Mitsubishi UFJ Trust and Banking Corporation and Mitsubishi UFJ Securities Co., Ltd., and one of MUFG's directors concurrently holds the position of outside director, ACOM is now an equity-method affiliate of MUFG.

Although ACOM is attempting to improve its corporate value through tie-ups with MUFG and its group companies (hereinafter "MUFG Group"), ACOM and its group business niche is distinct from that of MUFG Group. Besides, there is limited effect from Banking Act, without any limitation on business operation.

With regard to transactions between MUFG Group, transactions such as borrowing are done under strictly impartial judgment, verifying its neutrality.

We regard that our independence on management as well as decision making is secured despite the fact one of ACOM's 11 directors concurrently holds director position at MUFG. This is because MUFG Group does not enforce pressure onto our decision making.

Details about Outside Director

Position	Name	Position at the parent company or its group company	Reason for Appointment
Outside Director	Katsunori Nagayasu	Deputy President at Mitsubishi UFJ Financial Group, Inc.	To reflect his rich experience and extensive insight as a director on ACOM's management

4. Matters related to transactions between the parent company, etc.

With regard to transactions with the parent company, etc., please refer to "Transactions between related parties" section on brief statements of financial reports for fiscal year ended March, 2007.