



October 18, 2007

Revision of Business Forecast for Interim Period of the Fiscal Year Ending March 2008 and Notification of Loss on Revaluation of Marketable Securities

ACOM CO., LTD. (hereinafter, "ACOM") hereby revises its earnings forecast for interim period of the Fiscal Year ending March 2008, previously released in its announcement of financial results on May 10, 2007.

In addition, ACOM also announces its loss on revaluation of marketable securities.

1. Revision of Earnings Forecast

(1) Revision of Earnings Forecast for Interim Period of the Fiscal Year Ending March 2008 (April 1, 2007 to September 30, 2007)

(A) Consolidated (Millions of yen, %)

	Operating Income	Operating Profit	Income Before Extraordinary Items	Net Income	Net Income Per Share (yen)
Previous Forecast (A)	191,700	30,300	31,400	29,500	187.67
Revised Forecast (B)	196,654	49,398	50,460	24,845	158.05
Difference (B - A)	4,954	19,098	19,060	(4,655)	(29.62)
Percentage Change (%)	2.6	63.0	60.7	(15.8)	(15.8)
(Reference) Interim Result FY March 2007	215,880	58,211	60,016	(282,140)	(1,794.86)

(B) Non-consolidated (Millions of yen, %)

	Operating Income	Operating Profit	Income Before Extraordinary Items	Net Income	Net Income Per Share (yen)
Previous Forecast (A)	160,900	29,100	30,600	29,200	185.76
Revised Forecast (B)	166,528	47,242	48,790	25,857	164.49
Difference (B-A)	5,628	18,142	18,190	(3,343)	(21.27)
Percentage Change (%)	3.5	62.3	59.4	(11.4)	(11.5)
(Reference) Interim Result FY March 2007	190,906	56,793	58,369	(282,742)	(1,798.69)

(2) Reasons for the Revisions Above

(A) Non-Consolidated Earnings Forecast

In addition to expected 4.9 billion yen increase in interest on loans receivable, bad-debt-related expenses and other operating expenses are expected to decrease by 8.5 billion yen and 3.1 billion yen, respectively. ACOM has decided to revise its earnings forecast because the operating profit and income before extraordinary items are expected to exceed the forecast by 18.1 billion yen as results of above. The net income for this interim period is expected to fall below the forecast by 3.3 billion yen due to booking of extraordinary loss from loss on revaluation of marketable securities and prior fiscal year corporate taxes, etc.

(B) Consolidated Earnings Forecast

The revision of consolidated earnings forecast reflects that of non-consolidated earnings forecast. This is mainly attributable to the revisions made in ACOM's non-consolidated earnings forecast.

(3) Revision of Annual Business Forecast

Revision of annual business forecast is under review. Details will be announced at the announcement of interim financial results planned on November 8, 2007.

(4) Dividend Forecast

The interim dividend will remain unchanged at the present point. However, the year-end dividend is under review and will be announced at the announcement of interim financial results planned on November 8, 2007.

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

2. Loss on Revaluation of Marketable Securities (Value of Impairment Loss)

ACOM records impairment loss according to the accounting standard for financial instruments for its "other securities (refers to "other securities" specified in Article 8, Clause 21 of Regulations Concerning the Terminology, Forms and Methods of Preparation of Financial Statements, etc.)

Details of the loss on revaluation of marketable securities which accompany recording of impairment loss, calculated at the end of interim period, are as follows:

(Millions of yen, %)

Net Loss on Revaluation of Marketable Securities at the End of Interim Period for the FY March 2008 (A)	16,684
Net Assets at the end of the FY March 2007 (B)	443,797
(A) / (B) *100	3.8%
Income Before Extraordinary Items in the FY March 2007 (C)	(86,183)
(A) / (C) *100	-
Net income in the FY March 2007 (D)	(439,463)
(A) / (D) *100	-