



November 8, 2007

Revision of Business Forecast for the Fiscal Year Ending March 2008

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

1. Revision of Earnings Forecast for the Fiscal Year Ending March 2008 (from April 1, 2007 to March 31, 2008)

(1) Consolidated (Millions of yen, %)

	Operating Income	Operating Profit	Income Before Extraordinary Items	Net Income	Net Income Per Share (yen)
Previous Forecast (A)	368,300	49,400	51,600	47,000	298.99
Revised Forecast (B)	373,500	66,800	68,800	39,100	248.74
Difference (B - A)	5,200	17,400	17,200	(7,900)	(50.25)
Percentage Change (%)	1.4	35.2	33.3	(16.8)	(16.8)
(Reference) Annual Result FY March 2007	423,652	(85,102)	(81,944)	(437,972)	(2,786.19)

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

	Operating Income	Operating Profit	Income Before Extraordinary Items	Net Income	Net Income Per Share (yen)
Previous Forecast (A)	303,200	45,000	48,000	45,600	290.09
Revised Forecast (B)	309,100	63,700	66,700	40,100	255.10
Difference (B-A)	5,900	18,700	18,700	(5,500)	(34.99)
Percentage Change (%)	1.9	41.6	39.0	(12.1)	(12.1)
(Reference) Annual Result FY March 2007	370,769	(88,992)	(86,183)	(439,463)	(2,795.68)

2. Revisions for Dividend Forecast (from April 1, 2007 to March 31, 2008)

The year-end dividend will remain unchanged at the present point.

3. Reasons for the Revisions Above

(1) Non-Consolidated Earnings Forecast

In addition to expected 6.2 billion yen increase in interest on loans receivable and operating expenses are expected to decrease by 12.8 billion yen, ACOM has decided to revise its earnings forecast because the operating profit and income before extraordinary items are expected to exceed the previous forecast by 18.7 billion yen as results of above. The net income for the fiscal year is expected to fall below the forecast by 5.5 billion yen due to booking of extraordinary loss from loss on revaluation of marketable securities and prior fiscal year corporate taxes, etc.

(2) 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.

*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.