



October 23, 2008

Notification of Forfeiture of Right with respect to Issuance of New Shares by way of Third-Party Allotment

ACOM CO., LTD. ("ACOM") announces that, in respect of issuance of new shares by way of third-party allotment (the "Third-Party Allotment"), which was resolved at the Board of Directors held on September 8, 2008, offered shares will not be issued because Mitsubishi UFJ Financial Group, Inc. ("MUFG") has not subscribe any share during the subscription period (from October 21, 2008 (Tuesday) to October 22, 2008 (Wednesday)).

1. Background of Forfeiture of Right with respect to Issuance of New Shares by the Third-Party Allotment

As stated in "Notification of Issuance of New Shares by way of Third-Party Allotment" dated on September 8, 2008, ACOM resolved to issue and allot 18,000,000 shares (maximum) of common stock to MUFG, and it was planned that the voting rights ratio (referring to the voting rights relating to ACOM shares held by MUFG and its subsidiaries as calculated by MUFG and its subsidiaries; with respect to voting rights relating to ACOM shares held in trust by MUFG and its subsidiaries, the only voting rights included are those related to ACOM shares that are held as trust assets for which MUFG or its subsidiaries are designated as consignor as well as beneficiary are included; however, voting rights relating to ACOM shares that MUFG and its subsidiaries hold as financial instrument dealers are excluded; hereinafter the same shall apply) in ACOM to be held by MUFG and its subsidiaries would be equal to 40.04% after (i) a tender offer (the "Tender Offer") conducted by MUFG, which is the allottee of the Third-Party Allotment, from September 16, 2008 and (ii) the Third-Party Allotment. However, MUFG offered to subscribe no share by the Third-Party Allotment, and the right concerning issuance of new shares by way of the Third-Party Allotment is forfeited because as the result of the Tender Offer, MUFG will purchase 38,140,009 shares, and the voting rights ratio in ACOM to be held by MUFG and its subsidiaries will be equal to 40.04%.

2. Future Outlook

The impact of the forfeiture of right with respect to issuance of new shares by the Third-Party Allotment on the business performance of ACOM for the fiscal year ending March 31, 2009 will not be material.

ACOM CO., LTD.

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