

Notification of the Change of Subsidiaries (Transfer of Stocks)

ACOM CO., LTD. (hereinafter, ACOM) announces that the Board of Directors held on November 6, 2008 resolved to transfer a part of stocks on JLA INCORPORATED (hereinafter, JLA) and ACOM RENTAL CO., LTD. (hereinafter, ACOM RENTAL) by December, 2008.

With those stock transfers, JLA and ACOM RENTAL will be no longer consolidated subsidiaries of ACOM from the fourth quarter of the fiscal year ending March 31, 2009.

When the detail of the transfer destination, the number of shares, and the date of transfer are determined, it will be announced shortly.

1. The Reason of Stock Transfer

On October 8, 2008, ACOM informed that ACOM, Mitsubishi UFJ Financial Group, Inc. (hereinafter, MUFG), and The Bank of Tokyo-Mitsubishi UFJ, Ltd agreed to reposition ACOM as a core company in the consumer loan business within the MUFG Group to further strengthen its strategic business and capital alliance in retail business. In addition, MUFG holding of ACOM's voting rights would reach 40.04%, and ACOM would become a consolidated subsidiary of MUFG.

In order to become a consolidated subsidiary of MUFG by April 2009, ACOM decided to transfer a part of stocks on JLA and ACOM RENTAL to be no longer consolidated subsidiaries of ACOM from the perspective of prohibition on bank operating other business.

2. Outline of Subsidiaries

(1) Company Name	JLA INCORPORATED	ACOM RENTAL CO.,LTD.
(2) Representative	President Etsuo Uenishi	President Yasushi Iwakiri
(3) Head Office	10-10, Iidabashi 2-chome, Chiyoda-ku, Tokyo	11-1, Shinbashi 3-chome, Minato-ku, Tokyo
(4) Incorporated	March 18, 1996	October 7, 1999
(5) Business Outline	Advertising agency, interior design and construction of service outlets	Comprehensive rental business
(6) Date for the Settlement Accounts	March 31	March 31
(7) Number of Employees	80 (As of the end of September, 2008)	78 (As of the end of September, 2008)
(8) Paid-in Capital	7,540 million yen	320 million yen

(9) Number of Outstanding Shares	150,800 shares	6,400 shares
(10) Equity Owned	ACOM:100%	ACOM:100%
(11) Recent Financial Results (Fiscal Year ended March 31, 2008)		
Net Sales	4,571 million yen	4,609 million yen
Total Assets	17,427 million yen	2,765 million yen

3. Forecast of Impact on Business Performance

When there is the impact on consolidated business performance of ACOM, it will be announced shortly.