

## Further Notice on “Notification of the Change of Subsidiaries (Transfer of Stocks)”

On November 6, 2008, ACOM CO., LTD. (hereinafter, ACOM) announced that the Board of Directors held on the same day resolved to transfer a part of stocks on its subsidiaries, JLA INCORPORATED (hereinafter, JLA) and ACOM RENTAL CO., LTD. (hereinafter, ACOM RENTAL), by December, 2008. We are pleased to inform you that the Board of Directors held on December 17, 2008 resolved the undetermined details of the transfer destination, the number of shares, and the date of transfer.

### 1. The Reason of Stock Transfer

On September 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 as agreed upon in March 2004. In addition, MUFG holding of ACOM's voting rights ratio would reach 40.04%, and ACOM would become a consolidated subsidiary of MUFG. In order to become a consolidated subsidiary of MUFG, ACOM decided to transfer a part of stocks on JLA and ACOM RENTAL to be no longer consolidated subsidiaries of ACOM for a reason 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	Interior design, construction of service outlets, real estate management, and maintenance of buildings and other properties	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

	JLA	ACOM RENTAL
3. Transfer Destination		
( 1 ) Company Name	Maruito Co., Ltd.	
( 2 ) Representative	Chairman Katsuhiro Kinoshita	
( 3 ) Head Office	4-4, Minamimorimachi 2-chome, Kita-ku, Osaka	
( 4 ) Business Outline	Development and lease of lands, buildings, and residential buildings	
4. Number of Shares to be transferred, transfer price, and situation of the number of shares held (before and after the stock transfer)		
( 1 ) Number of shares before transfer ( ownership ratio )	150,800 shares ( 100% )	6,400 shares ( 100% )
( 2 ) Number of shares to be transferred	128,331 shares	5,447 shares
( 3 ) Number of shares after transfer ( ownership ratio )	22,469 shares ( 14.9% )	953 shares ( 14.9% )
( 4 ) Transfer price ( per share )	7,658 million yen ( 59,680 yen per share )	3,489 million yen ( 640,620 yen per share )
5. Schedule of Transfer		
( 1 ) Resolution by Board of Directors	December 17, 2008	
( 2 ) Conclusion of stock transfer agreement	December 19, 2008 (Planned)	
( 3 ) Stock Transfer	December 25, 2008 (Planned)	

#### 6. Forecast of Impact on Business Performance

With this stock transfer, about 4 billion yen of loss on sales of stocks related to subsidiaries and affiliates will be posted on a consolidated basis, and about 4.4 billion yen of gain on sales of stocks related to subsidiaries and affiliates will be posted on a non-consolidated basis for the third quarter accounting period ending March 31, 2009.