



Public Notice of Merger

March 9, 2009

To our Shareholders and Creditors

1-1, Marunouchi 2-chome, Chiyoda-ku, Tokyo

ACOM CO., LTD.

President & CEO Shigeyoshi Kinoshita

We (“ACOM”) hereby announce that ACOM will merge with DC Cash One Ltd. (“DCC1”; whose address is 3-4, Nihonbashi 2-chome, Chuo-ku, Tokyo.), and will survive after assuming all the rights and obligations of DCC1, and that DCC1 will be dissolved.

Creditors who object to this merger are hereby requested to submit their objections within one-month period beginning on the day following the date on which this public notice is posted.

The final balance sheets have been disclosed as follows:

(ACOM) Disclosed in ACOM's Securities Report (*Yukashoken Hokokusho*)
filed pursuant to the Financial Instruments and Exchange Act.

(DCC1) Disclosure medium: the Official Gazette (*Kanpou*).

Disclosure date: June 19, 2008

Page number 124 (the Extra Edition No. 131)

ACOM CO., LTD.

Meiji Yasuda Seimei Bldg. (8th floor), 1-1, Marunouchi 2-chome, Chiyoda-ku, Tokyo, Japan