

Notification of Change in Certified Public Accountants

ACOM CO., LTD. (hereinafter, "ACOM") announces that the Board of Directors held on May 14, 2009 resolved to refer the proposal of "Appointment of independent auditors" to the 32nd Ordinary General Meeting of Shareholders planned to be held on June 25, 2009 with respect to the certified public accountants responsible for accounting audits of ACOM under paragraph 1 and 2 of Article 193-2 of Financial Instruments and Exchange Act of Japan. Specifics of change are as follows:

The Board of Statutory Auditors has given its consent to this proposal.

1. The Certified Public Accountants Being Changed

(1) Name and Address of Appointed Audit Corporation

Name: Deloitte Touche Tohmatsu

Address: MS Shibaura Building, 13-23 Shibaura 4-chome, Minato-ku, Tokyo

(2) Name and Address of Retiring Audit Corporation

Name: ERNST & YOUNG SHINNIHON LLC

Address: Hibiya Kokusai Building, 2-3 Uchisaiwai-cho 2-chome, Chiyoda-ku, Tokyo

2. Date of Change (planned)

June 25, 2009

3. Most Recent Appointment of Retiring Certified Public Accountants

June 20, 2008

4. Issues Related to Opinions Expressed in Audit Reports Prepared by Retiring Certified Public Accountants in the Last Three Years

None

5. Decision to Make Change, Reasons and Details for Change

The term of our current independent auditors, ERNST & YOUNG SHINNIHON LLC, will expire its term as of the conclusion of the 32nd Ordinary General Meeting of Shareholders.

Therefore, the proposal of "Appointment of independent auditors" will be presented to the 32nd Ordinary General Meeting of Shareholders, and Deloitte Touche Tohmatsu will be appointed as the next independent auditors.

6. Opinions of Retiring Certified Public Accountants Related to Reasons and Details of 5. Mentioned in Audit Reports

ACOM have received no objections from ERNST & YOUNG SHINNIHON LLC.