



## Public Notice of Absorption-type Company Split

July 23, 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 succeed, by absorption-type company split, the rights and obligations of The Mitsubishi UFJ Home Loan Credit Co., Ltd. (“Mitsubishi UFJ Home Loan Credit”; whose address is 1-1, Otemachi 1-chome, Chiyoda-ku, Tokyo) regarding the company’s credit guarantee service for the liabilities of unsecured card loan users owed to The Bank of Tokyo-Mitsubishi UFJ, Ltd., the lender of the loan.

Creditors who object to this absorption-type company split 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.

ACOM and Mitsubishi UFJ Home Loan Credit have decided this absorption-type company split without obtaining approval at a General Shareholders’ Meeting pursuant to Article 796, Paragraph 3 of the Companies Act and Article 784, Paragraph 3 of the Companies Act, respectively.

This absorption-type company split shall take effect on September 1, 2009.

The final balance sheets have been disclosed as follows:

(ACOM)	Disclosed in ACOM’s Securities Report ( <i>Yukashoken Hokokusho</i> ) filed pursuant to the Financial Instruments and Exchange Act.
(Mitsubishi UFJ Home Loan Credit)	Disclosure medium: the Official Gazette ( <i>Kanpou</i> ). Disclosure date: June 24, 2009 Page number 220 (the Extra Edition No. 133)

---

**ACOM CO., LTD.**

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