

(Amendment) Amendment to “Notification of Succession of Business by Company Split”

ACOM CO., LTD. (“ACOM”) announces an amendment to “2. Essentials of Company Split” of “Notification of Succession of Business by Company Split,” which was released on July 21, 2009. Amended partial revisions are as follows:

○ Corrigendum

“2. Essentials of Company Split” of “Notification of Succession of Business by Company Split” on page 1 and 2

[Before amendment] (Underlined section shows amendment.)

(3) Details of the Allotment related to the Company Split

Not applicable

[After amendment] (Underlined sections show amendment.)

(3) Details of the Allotment related to the Company Split

The equivalent value relating to succession of business is 5,200 million yen in cash.

(8) Approach to Calculations Concerning the Allotment Relating to the Company Split (Additional Revision)

To ensure fairness and appropriateness in calculating a price for the succession of the business, ACOM had a third-party organization calculate the value of the business using the DCF (discounted cash flow) method, and settled on a figure following careful deliberations with The Mitsubishi UFJ Home Loan Credit Co., Ltd.