

(Amendment including Correction of Numerical Data) Partial Amendment to “Brief Statement of First Quarter Financial Results for the Fiscal Year Ending March 2010”

ACOM CO., LTD. announces a partial amendment to “Brief Statement of First Quarter Financial Results for the Fiscal Year Ending March 2010,” which was released on July 30, 2009. Amendments are as follows:

1. Amended document

Brief Statement of First Quarter Financial Results for the Fiscal Year Ending March 2010

2. Details of the amendment (Underlined section shows amendment.)

- [(2) Status of cash flows during the current consolidated accounting period] ...Page 4

[Before amendment]

(Cash flow from operating activities)

Funds from operating activities showed an increase of 12,909 million yen. The increase was mainly attributable to 11,347 million yen in income before income taxes, a decrease of 38,500 million yen in provision for loss on interest repayment, an increase of 37,169 million yen due to a decrease in accounts receivable-operating loans, an increase of 5,997 million yen due to an increase in deposits of banking business, and a decrease of 4,086 million yen reflecting an increase in trading account securities.

(Cash flow from investing activities)

Funds from investing activities saw a decrease of 3,409 million yen. The decrease was mainly attributable to 3,577 million yen of purchase of investments in subsidiaries.

[After amendment]

(Cash flow from operating activities)

Funds from operating activities showed an increase of 12,229 million yen. The increase was mainly attributable to 11,347 million yen in income before income taxes, a decrease of 38,500 million yen in provision for loss on interest repayment, an increase of 37,169 million yen due to a decrease in accounts receivable-operating loans, an increase of 5,997 million yen due to an increase in deposits of banking business, and a decrease of 4,086 million yen reflecting an increase in trading account securities.

(Cash flow from investing activities)

Funds from investing activities saw a decrease of 2,729 million yen. The decrease was mainly attributable to 3,577 million yen of purchase of investments in subsidiaries.

○ [(3) [Quarterly Consolidated Statements of Cash Flows]]...Page 9 and 10

*Only revised items are extracted and listed below

[Before amendment]

(Millions of yen)

	Prior first quarter accounting period (From April 1, 2008 to June 30, 2008)	Current first quarter accounting period (From April 1, 2009 to June 30, 2009)
Net cash provided by (used in) operating activities		
Increase (decrease) in provision for loss on guarantees	1	(651)
Increase (decrease) by other operating activities	221	893
Subtotal	15,657	12,745
Net cash provided by (used in) operating activities	15,243	12,909
Net cash provided by (used in) investment activities		
Net cash provided by (used in) investment activities	12,888	(3,409)

[After amendment]

(Millions of yen)

	Prior first quarter accounting period (From April 1, 2008 to June 30, 2008)	Current first quarter accounting period (From April 1, 2009 to June 30, 2009)
Net cash provided by (used in) operating activities		
Increase (decrease) in provision for loss on guarantees	1	(8)
Increase (decrease) by other operating activities	221	(430)
Subtotal	15,657	12,065
Net cash provided by (used in) operating activities	15,243	12,229
Net cash provided by (used in) investment activities		
<u>Proceeds from transfer of business</u>	=	680
Net cash provided by (used in) investment activities	12,888	(2,729)