



November 5, 2009

Revision of Business Forecast for the Fiscal Year Ending March 2010

Based on recent business performance, ACOM CO., LTD. ("ACOM") announces to revise its earnings forecast for the Fiscal Year ending March 2010 (From April 1, 2009 to March 31, 2010), previously released on May 14, 2009. "Revision of the second quarter earnings and dividend forecasts was already announced on October 23, 2009."

1. Revision of the Earnings Forecast for the Fiscal Year Ending March 2010

(April 1, 2009 to March 31, 2010)

(1) Consolidated

(Millions of yen, %)

	Operating Revenue	Operating Income	Ordinary Income	Net Income	Net Income per Share (yen)
Previous Forecast (A)	260,400	32,200	32,900	32,200	204.84
Revised Forecast (B)	276,400	8,500	10,100	(11,400)	(72.67)
Difference (B - A)	16,000	(23,700)	(22,800)	(43,600)	(277.51)
Percentage Change (%)	6.1	(73.6)	(69.3)	-	-
(Reference) Annual Results for the FY March 2009	324,396	30,729	32,648	13,662	86.91

(2) Non-consolidated

(Millions of yen, %)

	Operating Revenue	Operating Income	Ordinary Income	Net Income	Net Income per Share (yen)
Previous Forecast (A)	221,700	30,100	31,200	30,200	192.12
Revised Forecast (B)	237,600	6,300	7,600	(11,900)	(75.86)
Difference (B - A)	15,900	(23,800)	(23,600)	(42,100)	(267.98)
Percentage Change (%)	7.2	(79.1)	(75.6)	-	-
(Reference) Annual Results for the FY March 2009	262,120	26,896	29,165	16,928	107.69

2. Reasons for the Revision

(1) Non-consolidated Earnings Forecast

Compared to previously announced earnings forecast, operating revenue is expected to be 237.6 billion yen (up 15.9 billion yen compared with previously forecast) due to an increase of interest on operating loans and revenue from guarantee business. However, operating income, ordinary income and net loss are expected to be 6.3 billion yen (down 23.8 billion yen compared with previously forecast), 7.6 billion yen (down 23.6 billion yen compared with previously forecast) and 11.9 billion yen (down 42.1 billion yen compared with previously forecast), respectively, due to an increase of provision for loss on interest repayment and booking of management restructuring expenses for the conversion to new business model of loan business.

(2) Consolidated Earnings Forecast

The revision of consolidated earnings forecast is mainly attributable to the revisions made in non-consolidated earnings forecast.

*The above-mentioned forecasts have been made based on information available on the date of this release. The final financial results may vary according to various factors.