



April 20, 2010

Revision of Business Forecast for the Fiscal Year Ended March 2010

Based on recent business performance, ACOM CO., LTD. ("ACOM") announces to revise its earnings forecast for the Fiscal Year ended March 2010 (From April 1, 2009 to March 31, 2010), previously released on November 5, 2009.

1. Revision of the Earnings Forecast for the Fiscal Year Ended 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)	276,400	8,500	10,100	(11,400)	(72.67)
Revised Forecast (B)	278,700	6,000	7,900	(7,300)	(46.57)
Difference (B - A)	2,300	(2,500)	(2,200)	4,100	-
Percentage Change (%)	0.8	(29.4)	(21.8)	36.0	-
(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)	237,600	6,300	7,600	(11,900)	(75.86)
Revised Forecast (B)	238,200	5,700	6,500	(10,000)	(63.79)
Difference (B - A)	600	(600)	(1,100)	1,900	-
Percentage Change (%)	0.3	(9.5)	(14.5)	16.0	-
(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 booked nearly as planned. Financial expenses are expected to decrease by 1.0 billion yen, due to a decrease of interest-bearing debt, and the sum of bad-debt-related expenses and interest repayment expenses is expected to increase by 7.4 billion yen due to an additional provision for loss on interest repayment. The balance of provision for loss on interest repayment is expected to be 204.5 billion yen at the end of the fiscal year ended March 2010. Due to the effort to reduce operation cost, other operating expenses are expected to decrease by 5.2 billion yen. As a result, operating income and ordinary income are expected to be 5.7 billion yen (down 0.6 billion yen compared to previous forecast) and 6.5 billion yen (down 1.1 billion yen compared to previous forecast), respectively. As business structure improvement expenses are expected to fall below the previous forecast by 3.8 billion yen, net loss is expected to be 10.0 billion yen (down 1.9 billion yen compared to previous forecast).

Number of applicants for the recruitment of voluntary retirement as of March 31, 2010 is 446 employees including 408 employees announced on February 2, 2010 and additional 38 employees. 628 employees in total are expected to decrease including 182 employees due to restructuring of business outlets.

(2) Consolidated Earnings Forecast

In addition to factors mentioned above in non-consolidated earnings forecast, operating income and ordinary income are expected to be 6.0 billion yen (down 2.5 billion yen compared to previous forecast) and 7.9 billion yen (down 2.2 billion yen compared to previous forecast), respectively, due to occurrence of provision of allowance for doubtful accounts in the domestic consolidated subsidiary. Moreover, reversal of deferred tax liabilities is expected to occur due to the tax reform in fiscal 2010, and net loss is expected to be 7.3 billion yen (down 4.1 billion yen compared to previous 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.