



July 1, 2010

**Notification of Loss on Valuation of Securities
(The First Quarter for the FY Ending March 2011)**

ACOM CO., LTD. (“ACOM”) announces that loss on valuation of securities due to impairment loss will be posted in the first quarter for FY ending March 2011. The loss is due to a significant decline in the market value of securities classified as “other securities.”

1. Loss on Valuation of Securities in the First Quarter for the FY ending March 2011

	Consolidated	Non-consolidated
(A) Total amount of loss on valuation of securities in the first quarter for the FY ending March 2011 (From April 1, 2010 to June 30, 2010)	10,178 million yen	10,178 million yen
(B) Net assets for the FY ended March 2010 *A/B X 100	439,269 million yen *2.3%	426,597 million yen *2.3%
(C) Ordinary income for the FY ended March 2010 *A/C X 100	7,917 million yen *128.5%	6,495 million yen *156.7%
(D) Average net income for recent five years (From the FY ended March 2006 to the FY ended March 2010) *A/D X 100	22,932 million yen *44.3%	22,919 million yen *44.4%

(Note 1) Because net loss was booked in both consolidated and non-consolidated basis for the FY ended March 2010, average net income for recent five years are listed above (D). The net loss was calculated as zero when net loss was booked in the fiscal year.

(Note 2) ACOM uses a “reversal method” to evaluate securities.

(Note 3) ACOM ends its fiscal year on March 31

2. Earnings Forecasts

ACOM is currently examining the effect of the loss on the earnings forecasts for the FY ending March 2011. ACOM will announce them promptly if any revisions are necessary.

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(Reference) Earnings forecasts for the FY ending March 2011 (released on May 13, 2010) and prior business results (FY ended March 2010)

Consolidated	Operating revenue	Operating income	Ordinary income	Net income
Business forecasts (FY March 2011)	243,900 million yen	32,200 million yen	33,000 million yen	26,200 million yen
Business results (FY March 2010)	278,795 million yen	6,063 million yen	7,917 million yen	(7,239 million yen)

Non-consolidated	Operating revenue	Operating income	Ordinary income	Net income
Business forecasts (FY March 2011)	206,000 million yen	27,700 million yen	29,300 million yen	25,000 million yen
Business results (FY March 2010)	238,215 million yen	5,689 million yen	6,495 million yen	(10,056 million yen)