



July 29, 2010

Notification of Extraordinary Loss (Asset Retirement Obligation)

As “Accounting Standard Concerning Asset Retirement Obligations” is applied since Fiscal Year Ending March 2011, ACOM CO., LTD. (“ACOM”) books asset retirement obligations in extraordinary loss.

1. Content of Extraordinary Loss

As “Accounting Standard Concerning Asset Retirement Obligations” (Accounting Standard No. 18) and “Guidance on Application of Accounting Standard Concerning Asset Retirement Obligations” (Guidance No. 21) of March 31, 2008, have been applied, asset retirement obligation that occurred at beginning of current fiscal year is booked as extraordinary loss.

It is expense for obligation of recovery occurring at the end of contract for outlets and headquarter office

Extraordinary loss resulting from application of Accounting Standard Concerning Asset Retirement Obligations: 4,050 million yen

(Reference)

Tangible noncurrent asset: 989 million yen

Asset retirement obligations: 5,099 million yen

2. Impact on Business Performance

The impact of extraordinary loss mentioned above have been included within the second quarter and fourth quarter business forecast for fiscal year ending March 2011 in “Brief Statement of Financial Results for the Fiscal Year ended March 2010,” announced on May 13, 2010.

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