

Public Notice of Absorption-type Company Split

August 25, 2010

To our Shareholders and Creditors

1-1, Marunouchi 2-chome, Chiyoda-ku, Tokyo
ACOM CO., LTD.
President & CEO Shigeyoshi Kinoshita

We (“ACOM”) hereby announce that ACOM will succeed, by absorption-type company split, the rights and obligations of Mitsubishi UFJ NICOS Co., Ltd. (“MUN”; whose address is 33-5, Hongo 3-chome, Bunkyo-ku, Tokyo) regarding the company’s credit guarantee service for the liabilities of unsecured card loan users owed to The Bank of Tokyo-Mitsubishi UFJ, Ltd., the lender of the loan.

ACOM and MUN have decided this absorption-type company split without obtaining approval at a General Shareholders’ Meeting pursuant to Article 796, Paragraph 3 of the Companies Act and Article 784, Paragraph 3 of the Companies Act, respectively.

This absorption-type company split shall take effect on October 1, 2010.

Creditors who object to this absorption-type company split are hereby requested to submit their objections within one-month period beginning on the day following the date on which this public notice is posted.

The final balance sheets have been disclosed as follows:

- (ACOM) Disclosed in ACOM’s Securities Report (*Yukashoken Hokokusho*) filed pursuant to the Financial Instruments and Exchange Act.
- (MUN) Disclosed in MUN’s Securities Report (*Yukashoken Hokokusho*) filed pursuant to the Financial Instruments and Exchange Act.

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ACOM CO., LTD.

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