

**Announcement of revision of financial forecast
for the first half year ending September 30, 2010**

The company announces the upward revision of its financial forecast for the first half-year ending September 30, 2010 which was announced on May 13, 2010.

Details

1. Revision of the financial forecast

(1) Revision of the consolidated financial forecast for the first half year ending September 30, 2010
(April 1, 2010 - September 30, 2010)

(Unit: Million yen)

| | Net sales | Operating income | Ordinary income | Net income | Net income per share (yen) |
|---------------------------|-----------|------------------|-----------------|------------|----------------------------|
| Previous forecast (A) | 13,300 | 1,800 | 1,200 | 700 | 19.62 |
| New forecast (B) | 13,300 | 1,800 | 1,200 | 1,400 | 39.25 |
| Revised amount (B-A) | — | — | — | 700 | |
| Rate of revision (%) | — | — | — | 100.0 | |
| (Reference) Previous year | 27,155 | 5,357 | 4,598 | 2,649 | 74.27 |

(2) Revision of the non-consolidated financial forecast for the first half year ending September 30, 2010
(April 1, 2010 - September 30, 2010)

(Unit: Million yen)

| | Net sales | Operating income | Ordinary income | Net income | Net income per share (yen) |
|---------------------------|-----------|------------------|-----------------|------------|----------------------------|
| Previous forecast (A) | 12,200 | 1,700 | 1,000 | 600 | 16.82 |
| New forecast (B) | 12,200 | 1,700 | 1,000 | 1,300 | 36.45 |
| Revised amount (B-A) | — | — | — | 700 | |
| Rate of revision (%) | — | — | — | 116.7 | |
| (Reference) Previous year | 25,987 | 5,296 | 4,522 | 2,639 | 73.99 |

2. Reason for the revision

Due to the transfer of fixed assets which was announced on June 30, 2010, we expect to post an extraordinary income of approximately 1,400 million yen. Therefore, both the consolidated financial forecast and non-consolidated financial forecast for the first half year ending September 30, 2010 have been revised upward.

However, the consolidated financial forecast and non-consolidated financial forecast for the year ending March 31, 2011 have not been changed.

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