

**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**

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

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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