



November 9, 2009

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Notice of Revision on Business Performance Forecast

We would like to promulgate the fact that we have revised the business performance forecasts announced on August 13, 2009, on the basis of recent trends of business performance, as set out below.

Revised forecasts of the consolidated cumulative business performance for the second quarter of the fiscal year ending March 31, 2010 (April 1, 2009 – September 30, 2009)

(Millions of yen)

| | Net Sales | Operating Income | Ordinary Income | Net Income | Net Income per Share (yen) |
|--------------------------------------|-----------|------------------|-----------------|------------|----------------------------|
| Previous Forecast (A) | 69,500 | 1,600 | 1,300 | 800 | 3.54 |
| Latest Forecast (B) | 69,726 | 2,528 | 2,197 | 1,597 | 7.06 |
| Difference (B-A) | 226 | 928 | 897 | 797 | |
| Rate of Change (%) | 0.3 | 58.0 | 69.0 | 99.6 | |
| (Reference)Results for 2Q, FY09/Mar. | 77,007 | 1,214 | 1,126 | 690 | 3.06 |

Revised forecasts of the non-consolidated cumulative business performance for the second quarter of the fiscal year ending March 31, 2010 (April 1, 2009 – September 30, 2009)

(Millions of yen)

| | Net Sales | Operating Income | Ordinary Income | Net Income | Net Income per Share (yen) |
|--------------------------------------|-----------|------------------|-----------------|------------|----------------------------|
| Previous Forecast (A) | 41,000 | 300 | 300 | 300 | 1.33 |
| Latest Forecast (B) | 40,684 | 1,212 | 1,209 | 1,130 | 4.89 |
| Difference (B-A) | (316) | 912 | 909 | 830 | |
| Rate of Change (%) | (0.8) | 304.0 | 303.0 | 276.7 | |
| (Reference)Results for 2Q, FY09/Mar. | 46,082 | (384) | 505 | 629 | 2.79 |

Reasons for Revision

At the present time, performance of net sales for the second quarter consolidated cumulative period under review (6 months from April 1, 2009 to September 30, 2009) has increased ¥0.2 billion from the previous forecasts, to ¥69.7 billion. Operating income has increased ¥0.9 billion to ¥2.5 billion, mainly due to the reduction of selling, general and administrative expenses, coupled with the reduction of fixed costs. As a result, ordinary income has increased ¥0.9 billion to ¥2.2 billion, and quarterly net income has increased ¥0.8 billion to ¥1.6 billion.

Likewise, while the non-consolidated performance of net sales was ¥40.7 billion, falling short of the forecasts by approx. ¥0.3 billion, operating income has increased ¥0.9 billion to ¥1.2 billion, ordinary income has increased ¥0.9 billion to ¥1.2 billion, and quarterly net income has increased ¥0.8 billion to ¥1.1 billion.

With respect to business performance forecasts for the consolidated and non-consolidated fiscal year ending March 31, 2010 (12 months from April 1, 2009 to March 31, 2010), we are scheduled to announce these at the time of the announcement of financial results of the second quarter cumulative period under review (November 12, 2009).