

## Revision of the Forecasts of Financial Results For the Year Ending March 31, 2011

This is to announce that the Consolidated Forecast for the Year Ending March 31, 2011 announced on May 11, 2010 has been revised as below.

## 1. Revision of the Consolidated Forecast

(1) Revised Consolidated Forecast for the First Half ending September 30, 2010 (From April 1, 2010 to September 30, 2010)

	Net Sales (million yen)	Operating Income (million yen)	Ordinary Income (million yen)	Net Income (million yen)	Net Income per share of Common Stock (Yen)
Previous Forecast	¥395,000	¥7,500	¥7,000	¥4,000	¥10.09
Revised Forecast	¥398,000	¥13,500	¥15,000	¥9,000	¥22.70
Difference	¥3,000	¥6,000	¥8,000	¥5,000	
Ratio	0.8%	80.0%	114.3%	125.0%	
Results of First Half ended September 30, 2009	¥368,086	(¥19,521)	(¥22,310)	(¥17,666)	(¥44.57)

(2) Revised Consolidated Forecast for the Year Ending March 31, 2011 (From April 1,2010 to March 31, 2011)

	Net Sales (million yen)	Operating Income (million yen)	Ordinary Income (million yen)	Net Income (million yen)	Net Income per share of Common Stock (Yen)
Previous Forecast	¥880,000	¥52,000	¥50,000	¥30,000	¥75.68
Revised Forecast	¥890,000	¥52,000	¥50,000	¥30,000	¥75.68
Difference	¥10,000	_	-	_	
Ratio	1.1%			_	
Results of Year ended March 31, 2010	¥785,498	(¥13,854)	(¥15,334)	(¥12,615)	(¥31.82)

## 2. Background of Revision

For the First Half ending September 30, 2010, we have revised the previous consolidated performance forecast announced on May 11, 2010 as above because of good results of First Quarter ended June 30, 2010 and current business conditions. For the entire year, net sales will exceed the previous forecast announcend on May 11,2010. The forecast of operating income, oridinary income and net income will remain unchanged because of uncertain economic trend and foreign exchange rate of yen. Our forecast is based on the following foreign currency exchange rate: 1US dollar = 90yen, 1 Euro = 110yen

Forecasts in this disclosure are made by management in light of information currently available. A number of factors could cause actual results to differ materially from those disclosed as above.