



October 14, 2008

To whom it may concern:

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**Notice of Extraordinary Loss and Revisions of Consolidated Results Forecast
for FYE June 2009 (15th term)**

We have revised our consolidated financial results forecast for FYE June 2009 (July 1, 2008 to June 30, 2009), which was most recently published on September 12, 2008.

1. Revisions to consolidated results forecast figures (July 1, 2008 to June 30, 2009)

(Unit: 1 million yen)

	Revenues	Operating profits	Recurring profits	Net income	Net income per share
Previously-announced forecast (A)	380,000	6,000	1,000	-4,000	Yen -1,336. 38
Current revised forecast (B)	347,000	1,100	-4,400	-10,000	Yen -3,341. 86
Change (B-A)	-33,00	-4,900	-5,400	6,000	-
Rate of change (%)	-8.7%	-81.7%	- %	- %	-
(For reference) Prior results (FYE June 2008)	584,322	-6,683	-12,702	-27,416	Yen -10,758. 66

2. Reasons for revisions

The previous forecast for the consolidated results has been revised due to the following reasons:

1) Consolidated Revenues

Revised consolidated revenues are Yen 347 Billion, Yen 33 Billion down from the previous forecast (Yen 380 Billion). This is based on our estimate of Yen 11.5 Billion decrease in R&D staffing, Yen 10.6 Billion in manufacturing, Yen 9.6 Billion in overseas business and Yen 1.3 Billion for other business, due to a steep downturn of economy led by sub prime issue and subsequent production downscaling by Japanese manufacturers.

2) Consolidated operating profit/recurring profit

Along with the above estimated sales decrease, operating profit forecast is down to Yen 1.1 Billion, Yen 4.9 Billion drop from the previous forecast (Yen 6 Billion). Revised recurring profit will go Yen 5.4 Billion down from the previous forecast (Yen 1 Billion) to negative Yen 4.4 Billion.

3) Consolidated net profit

We revised our forecast of net profit (previously Yen 4 Billion loss) by Yen 6 Billion drop to Yen 10 Billion loss. Main reason for this revision is that we accounted Yen 3.6 Billion for restructuring expenses and impairment of Yen 1.3 Billion as extraordinary losses in addition to the factor of recurring profit decrease.

3. Extraordinary losses

1) Reorganization expenses

As is also disclosed in our 'Business Reorganization Plan (Mid-Term Management Plan)' and 'Notice of Business Restructuring' today, we plan to reorganize operating companies, integrating sales offices as well as launch a voluntary retirement scheme. We estimate approximately Yen 3.6 Billion for these plans.

2) Impairment accounting for head office moving

As is also disclosed in our 'Business Reorganization Plan (Mid-Term Management Plan)' and 'Notice of Business Restructuring' today, we are planning to move our head office location as of end of coming October. We estimate approximately Yen 1.3 Billion for impairment loss of fixed assets along with the above moving plan.

[Notice regarding results forecast]

The above forecasts have been prepared based on information available as of the date of announcement, and may vary from actual results due to a number of factors.

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