



## Announcement on the Recognition of Extraordinary Income

We hereby announce that the following extraordinary income will be recognized in the current fiscal period. The outline is as follows:

1. Recognition of extraordinary income and its content:

1) Investment gains from a silent partnership

Upon termination of the operating lease transaction by the silent partnership in which we invested in January 2000, we will recognize 119 million yen in investment gains from the silent partnership as extraordinary income for the second quarter of this consolidated fiscal year (October 1, 2009 to December 31, 2009).

2. Full-year forecast for fiscal year 2009

We do not revise the full-year forecast for FY 2009 (July 1, 2009 to June 30, 2010), as this extraordinary income had been roughly expected at the beginning of the fiscal year.

(Reference)

Forecast for the current consolidated fiscal year (as announced on August 12, 2009) and the operating results for the previous consolidated fiscal year:

	Net Sales	Operating Income	Ordinary Income	Net Income
Forecast for the current consolidated fiscal year ending June 2010	¥5,003 million	¥150 million	¥163 million	¥176 million
Results for the previous consolidated fiscal year ended June 2009	¥5,527 million	¥228 million	¥235 million	¥187 million

Forecasts for the current non-consolidated fiscal year (as announced on August 12, 2009) and the operating results for the previous non-consolidated fiscal year:

	Net Sales	Operating Income	Ordinary Income	Net Income
Forecast for the current non-consolidated fiscal year ending June 2010	¥5,002 million	¥210 million	¥223 million	¥211 million
Results for the previous non-consolidated fiscal year ended June 2009	¥5,524 million	¥313 million	¥347 million	¥224 million