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**Announcement Regarding Appraisal Loss on Investment Securities
for the 2nd Quarter of the Period Ending September 2009**

We hereby announce that it has become necessary for the company to post an appraisal loss on investment securities owned by the company by means of impairment at the end of the 2nd Quarter of the period ending September 2009 in regard to listed shares held by the company for which the market price has fallen significantly and non-listed shares held by the company for which the actual value has fallen significantly.

Concerning the impairment of investment securities carried out at the end of the quarterly consolidated accounting period and at the end of the quarterly business period, there is the possibility of the value of the appraisal loss on investment securities fluctuating or the appraisal losses on investment securities not being posted due to the market price at the end of the period ending September 2009.

1. Appraisal loss on investment securities at the end of the 2nd Quarter of the period ending September 2009

	Non-consolidated	Consolidated
(A) Total appraisal loss on investment securities for the 2 nd Quarter accounting period of the period ending September 2009 (from December 21, 2008 to March 20, 2009) (= (i) – (ii))	¥359 million	¥108 million
(i) Total appraisal loss on investment securities for the six months ending March 20 of the period ending September 2009 (from September 21, 2008 to March 20, 2009)	¥687 million	¥436 million
(ii) Total appraisal loss on investment securities for the previous (1 st Quarter accounting period of the period ending September 2009) cumulative quarterly accounting period (from September 21, 2008 to December 20, 2008)	¥328 million	¥328 million

* A reversal method is used as the quarterly appraisal method for investment securities.

* The closing date for the company's accounts is September 20.

○Ratio of appraisal loss on investment securities to net assets, ordinary income and net income

	Non-consolidated	Consolidated
(B) Net assets as of September 20, 2008	¥10,626 million	¥11,394 million
(A / B×100)	3.4%	1.0%
((i) / B×100)	6.5%	3.8%
(C) Average ordinary income for the last five consolidated accounting periods and the last five business years	¥957 million	¥1,396 million
(A / C×100)	37.5%	7.8%
((i) / C×100)	71.8%	31.3%
(D) Average net income for the last five consolidated accounting periods and the last five business years	¥393 million	¥528 million
(A / D×100)	91.2%	20.5%
((i) / D×100)	174.6%	82.7%

2. Future Outlook

Further information on the earnings forecast, including the above appraisal loss on investment securities, is disclosed in today's announcement "Announcement of a Revision in the Earnings Forecast (Consolidated and Non-Consolidated) for the Six Months Ending March 20 and the Full Term for the Period Ending September 2009".