

(Translated from the Japanese original)



October 14, 2009

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Stock Listings: First sections of the Tokyo Stock Exchange and the
Osaka Securities Exchange
Stock Code: 8170
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Announcement of Revised Full-year Forecast

October 14, 2009, Tokyo—Based on current business activities, Aderans Holdings Co., Ltd. (“the Company”) has revised the consolidated financial forecast for fiscal 2010, ending February 28, 2010, previously announced on July 14, 2009.

The consolidated financial forecast for the first half of fiscal 2010, ended August 31, 2009, was already announced on October 9, 2009.

1. Revised consolidated financial results forecast for the fiscal year ending February 28, 2009

(Millions of yen)

	Net Sales	Operating Income (Loss)	Ordinary Profit (Loss)	Net Loss	Net Loss per Share (Yen)
Previous outlook (A)	—	—	—	—	—
Revised outlook (B)	56,700	-8,200	-8,300	-11,900	-323.29
Difference (B – A)	—	—	—	—	—
Change (%)	—	—	—	—	—
Previous fiscal year-end (Fiscal 2009, actual)	70,463	2,508	2,472	-2,172	-56.11

2. Reason for revision

To acquire new clients in the domestic market, the Company plans to apply a new marketing strategy in the second half of fiscal 2010 but the impact probably will not benefit sales until fiscal 2011. The Company will also implement measures aimed at raising customer satisfaction by shifting away from a position prioritizing sales alone, which could cause sales from existing clients to decrease.

In addition to the decrease in sales, the Company will see an increase in advertising costs based on the new marketing strategy and higher income taxes through reversal of deferred tax assets at subsidiaries in United States. At the result, the Company anticipates operating loss, ordinary loss, and net loss for the fiscal 2010.

END

The performance outlook stated in this press release is based on information available to management as of the date on which these performance-related figures were disclosed, and various factors may cause actual results to differ from these estimates.