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To Whom It May Concern

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Notice of Difference between the Forecasted Consolidated Business Results and Actual Business Results for the Second Quarter (Cumulative), and Revision of the Business Results Forecast for the Fiscal Year

The Company hereby announces the details of the difference between its forecasted consolidated business results and actual business results released today for the second quarter (cumulative) of the fiscal year ended March 31, 2014, and a revision of its forecasted consolidated business results for the fiscal year.

1. Difference between the Forecasted Consolidated Business Results and Actual Business Results for the Second Quarter (Cumulative)

| | Net Sales | Operating income | Ordinary income | Net income | Net income per share |
|--|-----------------------------|----------------------------|----------------------------|----------------------------|-------------------------|
| Previous forecast (A) | (millions of yen) 68,700 | (millions of yen) 2,900 | (millions of yen) 2,200 | (millions of yen) 1,000 | (yen) 8.24 |
| Actual results (B) | 68,631 | 2,729 | 2,228 | 2,936 | 24.21 |
| Change (B-A) | -68 | -170 | 28 | 1,936 | - |
| Ratio of change (%) | -0.1% | -5.9% | 1.3% | 193.7% | - |
| <reference> Results in the same period of previous year (Second quarter (cumulative) for fiscal year ended March 31, 2013)</reference> | 62,376 | 1,894 | 1,190 | 374 | 3.09 |

(from April 1, 2013 to September 30, 2013)

2. Revision of the Forecasted Business Results for the Fiscal Year

(from April 1, 2013 to March 31, 2014)

| | Net Sales | Operating income | Ordinary income | Net income | Net income per share |
|---|------------------------------|----------------------------|----------------------------|----------------------------|-------------------------|
| Previous forecast (A) | (millions of yen) 146,200 | (millions of yen) 8,600 | (millions of yen) 7,200 | (millions of yen) 4,700 | (yen) 38.74 |
| Revised forecast (B) | 146,200 | 8,600 | 7,200 | 6,700 | 55.23 |
| Change (B-A) | 0 | 0 | 0 | 2,000 | - |
| Ratio of change (%) | 0% | 0% | 0% | 42.6% | - |
| <reference> Results of the previous year (Fiscal year ended March 31, 2013)</reference> | 126,386 | 4,625 | 4,047 | 2,272 | 18.73 |

3. Reasons for the Difference and the Revision of Forecasted Business Results

As stated in the "Notice of Recording of Deferred Tax Assets and Income Taxes-Deferred" announced on August 8, 2013, we recorded income taxes-deferred due to deferred tax assets posted by a US subsidiary. This resulted in differences between the forecasted consolidated business results and actual business results for the second quarter (cumulative). In consideration of that, we revise the forecast of consolidated business results, as above.

The above description about future matters including financial forecast is based upon information available as of the present time and assumptions we considered valid. Due to various factors, our actual performance could greatly differ from the forecast.