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To whom it may concern

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Notice of Revision of Forecast Interim Financial Results

We hereby notify you that the Company has revised as follows the forecast financial results for the interim accounting term (June 1, 2002 to November 30, 2002) of the fiscal year ending May 2003, which were published at the time of the announcement of the previous term's financial results on July 16, 2002.

1 . Forecast Consolidated Financial Results

(Unit: Millions of Yen)

	S a l e s	Ordinary Profit	Interim term's n e t p r o f i t
Previous forecast(A) (as announced on July 16, 2002)	3,500	500	300
Revised forecast (B)	3,490	590	330
Amount of increase or decrease (B - A)	10	90	30
Rate of increase or decrease (%)	0.3	18.0	10.0
(Reference) Previous interim financial result (interim term of the term ended May 2002)	2,732	524	290

2 . Forecast Non-Consolidated Financial Results

(Unit: Millions of Yen)

	S a l e s	Ordinary profit	Interim term's n e t p r o f i t
Previous forecast (A) (as announced on July 16, 2002)	1,800	340	190
Revised forecast (B)	1,920	460	320
Amount of increase or decrease (B - A)	120	120	130
Rate of increase or decrease (%)	6.7	35.3	68.4
(Reference) Previous interim financial result (interim term of the term ended May 2002)	1,531	322	177

3 . Reason for the revision of the forecast interim financial results

Ordinary profit and net profit for interim term in the non-consolidated financial results of the Company are expected to be substantially higher than forecast because of the receipt of dividends from the

Company's subsidiaries in the current interim term, among other reasons. We have therefore decided to revise the forecast interim financial results for the current interim term.

The consolidated financial results have also remained favorable, and consolidated sales, ordinary profit and net profit for the interim term are expected to be substantially higher than initially forecast. We have therefore decided to revise the forecast consolidated interim financial results for the current interim term as well.