

IMPORTANT NOTICE

~~The Depository Trust Company~~



#: 6315-10
Date: March 18, 2010
To: All Participants
Category: Dividends
From: International Services
Attention: Operations, Reorg & Dividend Managers, Partners & Cashiers
Subject: TaxRelief – Country: Japan
Acom Co. CUSIP: 004845202
Record Date: 03/30/10 Payable Date: TBA
EDS Cut-Off: 04/08/10 Documentation Cut-Off: 04/08/10 8PM

The Depository Trust Company has received the attached information regarding certain tax refunds on the above captioned dividend.

As directed in the notice, participants that have qualified beneficial holders that expect to benefit from the procedure should secure the required documentation.

Participants can use DTC's Elective Dividend System (EDS) function over the Participant Terminal System (PTS) or TaxRelief option on the Participant Browser System (PBS) web site to certify all or a portion of their position entitled to the applicable withholding tax rate. Participants are urged to consult the PTS or PBS function TAXI or TaxInfoSM respectively before certifying their elections over PTS or PBS.

Important: Prior to certifying tax withholding elections, participants are urged to read, understand and comply with the information in the Legal Conditions category found on TAXI or TaxInfo in PTS or PBS respectively.

Questions regarding this Important Notice may be directed to Globetax

Important Legal Information: *The Depository Trust Company ("DTC") does not represent or warrant the accuracy, adequacy, timeliness, completeness or fitness for any particular purpose of the information contained in this communication, which is based in part on information obtained from third parties and not independently verified by DTC and which is provided as is. The information contained in this communication is not intended to be a substitute for obtaining tax advice from an appropriate professional advisor. In providing this communication, DTC shall not be liable for (1) any loss resulting directly or indirectly from mistakes, errors, omissions, interruptions, delays or defects in such communication, unless caused directly by gross negligence or willful misconduct on the part of DTC, and (2) any special, consequential, exemplary, incidental or punitive damages.*

To ensure compliance with Internal Revenue Service Circular 230, you are hereby notified that: (a) any discussion of federal tax issues contained or referred to herein is not intended or written to be used, and cannot be used, for the purpose of avoiding penalties that may be imposed under the Internal Revenue Code; and (b) as a matter of policy, DTC does not provide tax, legal or accounting advice and accordingly, you should consult your own tax, legal and accounting advisor before engaging in any transaction.

Non-Confidential

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ACOM CO. has announced a cash dividend. BNY Mellon acts as the Depositary for the company's American Depositary Receipt ("ADR") program.

Using DTC's Elective Dividend System ("EDS") function over the Participant Terminal System ("PTS"), Participants may certify all or a portion of their position entitled to the applicable withholding tax rates. Use of EDS will permit entitlement amounts to be paid through DTC.

On ADR Pay Date, all non-Japanese resident holders will receive this dividend net of Japanese withholding tax of 7% with the possibility to reclaim as outlined in the Eligibility Matrix below.

DIVIDEND EVENT DETAILS	
COUNTRY OF ISSUANCE	JAPAN
ISSUE	ACOM CO.
CUSIP#	004845202
DEPOSITARY	BNY MELLON
ADR RECORD DATE	MARCH 30, 2010
ADR PAY DATE	TBA
ADR GROSS DIVIDEND RATE ON PAY DATE	TBA
ORD GROSS DIVIDEND RATE ON PAY DATE	TBA
RATIO	TBA
RATE OF TAX WITHHOLDING	7% (3% additional local tax for Japanese individual residents only)

ELIGIBILITY MATRIX			
RATE DESCRIPTION	RECLAIM RATE	ELIGIBLE RESIDENTS	DOCUMENTATION REQUIRED
10%	0%	JAPANESE INDIVIDUAL RESIDENTS	1. APPENDIX A
FAVORABLE - 7%	0%	ALL BENEFICIARIES EXCEPT JAPANESE INDIVIDUAL RESIDENTS AND TREATY ELIGIBLE PENSIONS	NO DOCUMENTATION REQUIRED
EXEMPT - 0%	7%	TREATY ELIGIBLE NON-JAPANESE RESIDENT PENSIONS (PLEASE SEE EXHIBIT 1)	1. FORM 6166 2. APPENDIX A 3. POWER-OF-ATTORNEY (APPENDIX B)

CHARGES & DEADLINES

FILING METHOD	BATCH	PAYMENT METHOD	DEPOSITARY SERVICE CHARGE	MINIMUM SERVICE CHARGE PER BENEFICIAL OWNER	FINAL SUBMISSION DEADLINE (ALL TIMES EST)
RELIEF AT SOURCE	PAYMENT ON PAY DATE	EDS	UP TO \$0.0035 per ADR	\$0	APRIL 8, 2010; 8:00 P.M.
LONG-FORM	POST-EDS PROCESS; ONGOING	CHECK	UP TO \$0.005 per ADR	UP TO \$400	UP TO 5 YEARS FROM ADR RECORD DATE

DESCRIPTION OF VARIOUS DOCUMENTATION

DOCUMENT NAME	DESCRIPTION	ORIGINAL / COPY	SIGNATURE REQUIREMENT
IRS FORM 6166	ISSUED BY THE INTERNAL REVENUE SERVICE, STATING THE NAME AND TAX PAYER IDENTIFICATION NUMBER OF THE BENEFICIAL OWNER. IT MUST BE DATED WITHIN 9 MONTHS OF SUBMISSION. CANNOT BE CERTIFIED FOR ANY OTHER COUNTRY. MUST HAVE IRS CODES 401(A) AND 501(A)	ORIGINAL	IRS REPRESENTATIVE
APPENDIX A (COVER LETTER)	LISTING OF BENEFICIAL OWNERS AND/OR JAPANESE INDIVIDUAL RESIDENTS	ORIGINAL	DTC PARTICIPANT
APPENDIX B (POWER OF ATTORNEY)	SIGNED BY BENEFICIAL OWNER APPOINTING DEPOSITARY ON BENEFICIAL OWNER'S LETTERHEAD	ORIGINAL	BENEFICIAL OWNER
LIMITED POWER OF ATTORNEY	IF THE POA IS SIGNED BY THE BROKER, TRUST AGREEMENT OR LIMITED POA MUST ALSO BE SUBMITTED	COPY	DTC PARTICIPANT
APPENDIX C	CERTIFICATE OF RESIDENCE FOR UK PENSIONS	ORIGINAL	UK TAX AUTHORITY

FREQUENTLY ASKED QUESTIONS (FAQs)

QUESTION	ANSWER
CAN I SUBMIT A TRUST AGREEMENT IN LIEU OF A POA SIGNED BY THE BENEFICIAL OWNER?	YES, BUT A LIMITED POA SIGNED BY THE PARTICIPANT MUST BE ACCOMPANIED BY THE TRUST AGREEMENT.
ARE FORM 6166S WITH IRS CODE RULING 81-100 ACCEPTED?	YES, WITH A TAX DETERMINATION LETTER.
DOES THE BENEFICIARIES NAME ON THE FORM 6166 NEED TO MATCH THE POA?	YES, THE BENEFICIARIES NAME ON BOTH DOCUMENTS SHOULD BE IDENTICAL.
HOW LONG DOES IT TAKE FOR LONG-FORM CLAIMS TO BE PAID?	WE ESTIMATE IT TAKES UP TO 1 YEAR FOR LONG FORM CLAIMS TO BE PAID.
DOES THE LONG-FORM PROCESS HAVE A MINIMUM POSITION REQUIRMENT PER BENEFICIAL OWNER?	YES, PLEASE CALL FOR MORE DETAILS.
DO POAS NEED TO BE NOTARIZED FOR SHORT FORM CLAIMS?	NO, ONLY POAS SUBMITTED FOR LONG FORM CLAIMS NEED TO BE NOTARIZED.
WHAT IS THE STATUTE OF LIMITATIONS FOR FILING JAPANESE RECLAIMS?	IT IS 5 YEARS FROM ORDINARY PAY DATE. CLAIMS RECEIVED AFTER OUR SUBMISSION DEADLINE WILL BE FILED ON A BEST EFFORT BASIS.

CONTACT DETAILS

PRIMARY CONTACT	JONATHAN STAAKE
DOMESTIC PHONE (U.S.)	1-800-915-3536
DOMESTIC FAX (U.S.)	1-800-985-3536
INTERNATIONAL PHONE	1-212-747-9100
INTERNATIONAL FAX	1-212-747-0029
EMAIL ADDRESS	JONATHAN_STAAKE@GLOBETAX.COM
COMPANY	BNY MELLON / GLOBETAX
STREET ADDRESS	90 BROAD STREET, 16 TH FLOOR
CITY/STATE/ZIP	NEW YORK, NY 10004
ADDITIONAL CONTACTS	SARAH MARTIN RITA PATEL

APPENDIX A – COVER LETTER
(DTC Participant's Letterhead)

To: BNY Mellon / GlobeTax
 90 Broad Street, 16th Floor
 New York, New York 10004-2205
 Phone: 1-800-915-3536 Fax: 1-800-985-3536

Re: Withholding Certification for ACOM CO. ; CUSIP# 004845202

I / We the undersigned _____ (Contact Name) _____ authorized representative of _____ (DTC Participant Name) _____ holding shares at Cede & Co. under DTC# _____ (DTC PTS Number) _____ of **ACOM CO. ; CUSIP# 004845202**, request that the upcoming cash dividend payable to holders as of **MARCH 30, 2010**, receive their entitled tax reclaim.

Name of Beneficiary	Complete Address	Country of Residence	Tax ID Number	# ADRs	Law of Establishment (ERISA, State Law of <State>, etc.)

***** IF THERE ARE MORE THAN 7 BENEFICIAL HOLDERS, PLEASE CALL THE NUMBER ABOVE AND WE WILL SEND YOU A PRE-FORMATTED DISK. PLEASE RETURN THE DISK AND THE HARD COPY WITH THE REQUIRED AUTHORIZED SIGNATURES TO THE ADDRESS ABOVE.**

We certify that to the best of our knowledge that each of the beneficial owners identified above are eligible for the preferential rates as stated herein and we declare that we have performed all the necessary due diligence to satisfy ourselves as to the accuracy of the information submitted to us by these beneficial owners.

We will be fully liable for any and all withholding taxes, claims, penalties and / or interest to the Japanese Tax Authority ("charge-backs"), including without limitation, any foreign exchange fluctuations associated with such funds. Neither BNY Mellon nor the Issuer nor any of their agents or affiliates shall be liable for the failure to secure any refund. In consideration of the assistance of BNY Mellon and the Issuer in processing such claims, we expressly agree that neither BNY Mellon nor the Issuer nor any of their agents or affiliates shall have any liability for, and we shall indemnify, defend and hold each of BNY Mellon and the Issuer and their respective agents and affiliates harmless from and against, any and all loss, liability, damage, judgment, settlement, fine, penalty, demand, claim, cost or expense (including without limitation fees and expenses of defending itself or enforcing this agreement) arising out of or in connection herewith. We further agree that our obligations hereunder shall be free from all defenses.

Incorrect claims and/or elections could result in fines and/or penalties.

TEL : _____

 Print Name of Signatory

FAX: _____

 Position of Signatory

PLEASE INCLUDE YOUR PHONE AND FAX NUMBER SO THAT WE CAN CONTACT YOU WITH ANY QUESTIONS THAT WE MIGHT HAVE.

APPENDIX B – POWER OF ATTORNEY

(Pension Fund’s Letterhead)

Power of Attorney

(Name of Pension Fund/IRA = the Undersigned), with address in **(City, State, Country)** hereby appoints BNY Mellon (“Bank”) and/or the Bank’s designated standing proxy(ies) as its true and lawful attorney with full Power of Attorney to do all or any of the following acts with respect to the American Depository Receipts representing shares in **ACOM CO.** (“Securities”) that the Bank holds in its safe custody on behalf of the Undersigned through a Participant in the Depository Trust Company .

- i) To sign and file required forms with competent tax authorities in order to secure any tax privileges and benefits such as tax reduction or tax-exemption at source.
- ii) To receive on behalf of the Undersigned tax repayments made by competent tax authorities as a result of lodging reclaim forms.
- iii) To perform any other act as may be necessary to execute the acts mentioned herein.

The Undersigned also authorizes the Bank and/or the Bank’s designated standing proxy(ies) to submit this power of attorney or a photocopy of it to competent tax authorities.

(Name of the Pension Fund/IRA)

<Place and Date>
Place and Date

<Signature of Officer of Beneficiary>
Authorized Signature(s)/Title(s)

In addition, the authorized representative:

Confirms that more than 50% of the beneficiaries, members or participants of the eligible pension fund were individual residents of the _____ or Japan as of the prior taxable period.

(Name of the Pension Fund/IRA)

<Place and Date>
Place and Date

<Signature of Officer of Beneficiary>
Authorized Signature(s)/Title(s)

APPENDIX C

居 住 者 証 明 書
Certificate of Residence

私は、届出者 _____

が、日本国と _____

との間の 租税条約第 _____ 条第 _____ 項 _____ に規定する居住者であることを証明します。

I hereby certify that (the applicant:) _____
is a resident under the provisions of the Income Tax Convention between Japan and the United Kingdom of Great Britain and Northern Ireland, Article 22, para. 2 (e).

年月日 _____

Date _____ / _____ / _____

署 名 _____

Signature _____

官 印
Official Stamp



EXHIBIT 1

TREATY ELIGIBLE PENSIONS		
COUNTRY OF PENSION FUND	DESCRIPTION	QUALIFYING PLANS
UNITED STATES	<p>APPLIES TO A BENEFICIAL OWNER OF THE ADRS THAT:</p> <p>1) IS NOT ENGAGED IN A TRADE OR BUSINESS IN JAPAN THROUGH A PERMANENT ESTABLISHMENT SITUATED IN JAPAN, WITHIN THE MEANING OF THE U.S. DOUBLE TAXATION TREATY WITH JAPAN</p> <p>2) IS A QUALIFYING “PENSION FUND” AS DEFINED ON PAGE 11 OF THE TECHNICAL EXPLANATION OF THE NEW TAX TREATY BETWEEN THE U.S. AND JAPAN, PUBLISHED BY THE U.S. DEPARTMENT OF TREASURY</p> <p>3) IS ABLE TO CERTIFY THAT MORE THAN 50 % OF THE BENEFICIARIES, MEMBERS OR PARTICIPANTS OF THE ELIGIBLE PENSION FUND WERE INDIVIDUAL RESIDENTS OF THE U.S. OR JAPAN AS OF THE PRIOR TAXABLE PERIOD.</p>	<ul style="list-style-type: none"> - QUALIFIED PLANS UNDER SECTION 401(A) - INDIVIDUAL RETIREMENT PLANS (INCLUDING THOSE THAT ARE A PART OF A SIMPLIFIED EMPLOYEE PENSION PLAN THAT SATISFIES 408(K)) - INDIVIDUAL RETIREMENT ACCOUNTS, INDIVIDUAL RETIREMENT ANNUITIES, SECTION 408(P) ACCOUNTS - ROTH IRAS UNDER SECTION 408(A) - SECTION 457 GOVERNMENTAL PLANS - SECTION 403(A) QUALIFIED ANNUITY PLANS - SECTION 403(B) PLANS - SECTION 401(K) PLANS QUALIFY AS PENSION FUNDS BECAUSE A 401(K) PLAN IS A TYPE OF 401(A) PLAN. - ANY OTHER FUND IDENTICAL OR SUBSTANTIALLY SIMILAR TO THE FOREGOING SCHEMES THAT ARE ESTABLISHED PURSUANT TO LEGISLATION INTRODUCED AFTER THE DATE OF SIGNATURE OF THE CONVENTION.
UNITED KINGDOM	<p>APPLIES TO A BENEFICIAL OWNER OF THE ADRS THAT:</p> <p>1) IS NOT ENGAGED IN A TRADE OR BUSINESS IN JAPAN THROUGH A PERMANENT ESTABLISHMENT SITUATED IN JAPAN, WITHIN THE MEANING OF THE U.K. DOUBLE TAXATION TREATY WITH JAPAN,</p> <p>2) IS A QUALIFYING “PENSION FUND” AS DEFINED BY ARTICLE 22, PARAGRAPH 2(E) OF THE INCOME TAX CONVENTION BETWEEN JAPAN AND THE UNITED KINGDOM OF GREAT BRITAIN AND NORTHERN IRELAND, PUBLISHED BY THE MINISTRY OF FINANCE JAPAN</p> <p>3) IS ABLE TO CERTIFY THAT MORE THAN 50 % OF THE BENEFICIARIES, MEMBERS OR PARTICIPANTS OF THE ELIGIBLE PENSION FUND WERE INDIVIDUAL RESIDENTS OF THE U.K. OR JAPAN AS OF THE PRIOR TAXABLE PERIOD.</p>	