

FOR IMMEDIATE RELEASE

July 7, 2010

Yoji Shimizu
President and COO
ASATSU-DK INC.
Securities code: 9747 (TSE-1)**ASATSU-DK reports Extraordinary Loss on Valuation of
Investment Securities for the second quarter of 2010**

Following the Tokyo Stock Exchange rule, ASATSU-DK INC. (“ADK”) hereby announces that it has recognized valuation losses of investment securities (available-for-sale securities and equity securities issued by unconsolidated subsidiaries and affiliated companies) during the three months ended as of June 30, 2010 as shown in the table below, because of significant declines in the market values of certain investment securities from the carrying balances as of the end of the previous fiscal year end. Please note that ADK adopts an accounting principle where valuation loss is charged or reversed subject to difference between the fair market value of a certain security issue at the end of each quarter period and the carrying balance as of the end of the previous fiscal year end if such difference is significant, after netting loss charged in the previous quarter(s) of the year, if any. Therefore, valuation loss of ADK for the year will be subject to fair market values at the fiscal year end. ADK’s fiscal year end comes on December 31.

1. Loss on valuation of investment securities for the second quarter of 2010

(Unit : Millions of Yen, rounded down at million yen)

	Consolidated	Non-consolidated
(A) Total valuation loss for the three months ended as of June 30, 2010 [= (a) – (b)]	1,349	1,276
(a) Total valuation loss for the six months ended as of June 30, 2010	1,351	1,278
(b) Total valuation loss for the three months ended as of March 31, 2010	2	1

Reference: Ratios of Valuation Loss over Net Asset, Recurring Profit, and Net Income
(Unit : Millions of Yen, rounded down at million yen)

	Consolidated	Non-consolidated
(B) Net Asset at the end of FY 2009	107,465	91,147
(A) / (B) x 100	1.3 %	1.4 %
(a) / (B) x 100	1.3 %	1.4 %
(C) Recurring Profit to be compared (See Note below)	7,004	6,219
(A) / (C) x 100	19.3 %	20.5 %
(a) / (C) x 100	19.3 %	20.6 %
(D) Net Income to be compared (See Note below)	3,713	3,334
(A) / (D) x 100	36.3 %	38.3 %
(a) / (D) x 100	36.4 %	38.4 %

Note to the Reference:

Under the TSE rule, a publicly traded company must announce valuation loss if such loss is larger than 3% of Net Assets as of the end of the previous fiscal year, 30% of Recurring Profit, or 30% of Net Income of the previous fiscal year on either consolidated or non-consolidated basis, immediately when such loss is recognized. However, in the case where Recurring Profit is smaller than 2% of the Gross Billings of the year in question, each on consolidated or non-consolidated basis, the larger between the average Recurring Profit of the previous five (5) years and 2% of the Gross Billings should be compared with the loss. Likewise, in the case where Net Income is smaller than 1% of the Gross Billings of the year in question, each on consolidated or non-consolidated basis, the larger between the average Net Income of the previous five (5) years and 1% of the Gross Billings should be compared with the loss. Please also note that the rule requires that in the case where the company reported Recurring Loss or Net Loss during the previous five years, zero amounts should be used for such Loss to calculate the average. ADK reported Net Loss on non-consolidated basis for FY 2009. As shown above, the valuation loss for the second quarter of 2010 hit the Net Income test both on consolidated and non-consolidated basis.

2. Influence on the forecast for FY 2010

ADK will report the above valuation loss as Extraordinary Loss for the three months ended on June 30, 2010.

The impact of the extraordinary loss on the already announced forecasts of performance for the six months ended on June 30, 2010 and the fiscal year 2010 is yet

to be determined. Any material change in forecasts should be disclosed as soon as determined, if any.

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