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Press Release

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**Notice on Revision of Financial Results Forecast, Posting Extraordinary Loss, and Postponement of Posting
Deferred Tax Assets**

Japan Cash Machine Co., Ltd. (hereinafter referred to as the “Company”) hereby notifies that financial results forecast ending March 31, 2010 disclosed on October 21, 2009 has revised, extraordinary loss is posted, and posting deferred tax asset is postponed. The following is the detailed information:

	Sales	Operating Income	Ordinary Income	Net Income	Net Income per Share: Basic
Previous Forecast	In million yen 16,900	In million yen (380)	In million yen (220)	In million yen 210	Yen 7.66
Current Forecast	16,900	(380)	(220)	(900)	(32.95)
Differences (B – A)	—	—	—	(1,110)	(41.57)
Rate of difference (%)	—	—	—	—	—
(Reference) Previous period (Year ended March 31, 2009)	25,572	2,561	3,001	2,009	69.42

The reason for the revision

1. Extraordinary loss

The Company implemented drastic reforms of profit structure, such as restructuring of business, unification of offices, right-sizing of employees, and improvement on business operations. The Company determined to offer voluntary retirement plan as one of the in-depth managerial improvements for our future profitability. Thus, special retirement benefit of 430 million yen was posted as extraordinary loss.

Another press release for voluntary retirement plan was disclosed, so please read “Notice on Voluntary Retirement Plan.”

2. Postponement of posting deferred tax assets

The Company postpones the posting of 770 million yen of deferred tax assets after thorough consideration of the possibility for collecting deferred tax assets based on financial forecasts and financial condition.

Additionally, there will be no change in earnings forecasts for the fiscal year ending March 31, 2010. The financial forecasts for the fiscal year ending March 31, 2011 will be disclosed in financial results for the fiscal year ending March, 31, 2010.

(Note) The above projected results have been prepared based on the current available information and actual results may differ from the projections due to the impacts of future events.