

May 6, 2011**Notice Concerning Revisions to Business Forecasts**

In view of recent trends in operating results, Miroku Jyoho Service Co., Ltd. made revisions to its business forecasts as follows. The forecasts replace the forecasts that were announced on May 12, 2010.

Revisions to business forecasts

Revisions to consolidated forecasts for the year ended March 2011
(April 1, 2010 through March 31, 2011)

	Net sales	Operating income	Ordinary income	Net income	Net income per share
Previous forecasts (A)	18,900	1,200	1,150	560	17.76
Revised forecasts (B)	18,750	1,506	1,488	705	22.97
Increase/decrease (B-A)	-149	306	338	145	
Percentage change (%)	-0.8	25.6	29.5	26.0	
(Ref.) Previous results (Year ended Mar. 2010)	18,843	1,169	1,135	558	17.72

Revisions to non-consolidated forecasts for the year ended March 2011
(April 1, 2010 through March 31, 2011)

	Net sales	Operating income	Ordinary income	Net income	Net income per share
Previous forecasts (A)	17,600	1,190	1,120	560	17.76
Revised forecasts (B)	17,450	1,465	1,393	638	20.78
Increase/decrease (B-A)	-150	275	273	78	
Percentage change (%)	-0.8	23.2	24.5	14.0	
(Ref.) Previous results (Year ended Mar. 2010)	17,257	1,182	1,114	403	12.79

Reasons for revision

Consolidated and non-consolidated net sales are expected to slightly fall below the forecasts. However, the company expects operating income, ordinary income and net income to exceed the forecasts mainly as a result of reducing cost of sales.

(Note) Above forecasts regarding future performance are based on information available to the company at the time this report was prepared. Actual results may differ from the forecast due to various factors.