

August 7, 2009

Name of the Company: ASICS Corporation

President and Representative Director: Motoi Oyama

Code. : 7936

**Notice Concerning Amendments to the Forecasts of our subsidiary, ASICS Trading Co., Ltd. for FY2010.**

We hereby announce as attached that our consolidated subsidiary, ASICS Trading Co., Ltd. has revised the forecasts of financial results for FY2010 (April 1, 2009 through March 31, 2010), previously announced on May 15, 2009.

August 7, 2009

Name of the Company: ASICS Trading Co., Ltd.

President and Representative Director: Hideki Maki

Code No.: 9814

### Notice Concerning Amendments to the Forecasts for FY2010

Based on our recent business performances, we, ASICS Trading Co., Ltd (“ASICS Trading”), hereby announce the following amendments to the forecasts of financial results for FY2010, previously announced on May 15, 2009.

#### Amendments to the forecasts of non-consolidated financial results for the second quarter of FY2010 (April 1, 2009 - September 30, 2009)

(Amount: million yen)

	Net sales	Operating income	Ordinary income	Quarterly net income	Quarterly net income per share
Previous forecast (A)	8,050	270	330	115	14.12 yen
New forecast (B)	7,380	210	210	130	15.96 yen
Amount changed (B-A)	(670)	(60)	(120)	15	-
Percentage of change (%)	(8.3)	(22.2)	(36.4)	13.0	-
(Reference) Actual results for the second quarter of FY2009	7,954	462	604	332	38.14 yen

#### Amendments to the forecasts of non-consolidated financial results for FY2010 (April 1, 2009 - March 31, 2010)

(Amount: million yen)

	Net sales	Operating income	Ordinary income	Net income	Net income per share
Previous forecast (A)	17,000	950	1,050	620	76.12 yen
New forecast (B)	15,650	880	930	540	66.30 yen
Amount changed (B-A)	(1,350)	(70)	(120)	(80)	-
Percentage of change (%)	(7.9)	(7.4)	(11.4)	(12.9)	-
(Reference) Actual results for FY2009	15,965	982	1,230	475	54.79 yen

### **Reasons for the Amendments to the financial results**

Our first quarter saw quite difficult result because of the ongoing decrease of consumption as a result of downturns in business results and employment conditions in the world economic recession. Furthermore, net sales of seasonal products did not increase as we have expected because consumers refrained from consumption and sought low-end-consumption. In terms of profit, the result was quite severe because of the decrease in net sales as well as the impact from volatile foreign exchange.

We expect that this difficult business environment will continue for the second quarter and subsequent quarters. Therefore, we have reviewed and considered the amendments of the forecasts of the second quarter as well as the total fiscal year. Therefore we made amendments on financial results for FY2010, previously announced on May 15, 2009.

We also reviewed the forecasts of consolidated financial results and have disclosed the amendments on the summary of the Report for the first quarter of FY2010, announced on August 7, 2009.

(Note)

Any statements in connection with the forecasts, including statement for the future are made based on the information obtained currently. Therefore, the actual results may be different from the above forecasts due to various factors.