

November 4, 2010

Name of the Company: ASICS Corporation

President and Representative Director: Motoi Oyama

Code No.: 7936

**Notice Concerning Difference between the Forecasts and the Non-Consolidated
Financial Results for the Second Quarter of FY2011 and Amendment to the
Forecasts of Non-Consolidated Financial Results for FY2011**

We, ASICS Corporation (“ASICS”), hereby announce the difference between the forecasts of financial results for the second quarter FY2011 (April 1, 2010 through September 30, 2010) previously announced on May 17, 2010 and the actual results for the same period announced today. ASICS also amends the non-consolidated financial forecasts for FY2011.

**Difference between the forecasts and the non-consolidated financial results for
the second quarter of FY2011 (April 1, 2010 - September 30, 2010)**

(Amount: million yen)

	Net sales	Operating income	Ordinary income	Quarterly net income	Quarterly net income per share
Previous forecast (A)	33,500	1,700	6,200	4,500	23.73yen
Actual results (B)	31,329	1,216	2,814	2,245	11.84yen
Amount changed (B-A)	(2,170)	(483)	(3,385)	(2,254)	-
Percentage of change (%)	(6.5)	(28.5)	(54.6)	(50.1)	-
(Reference) Actual results for the second quarter of FY2010	33,540	1,209	3,301	596	3.15yen

**Amendments to the forecasts of non-consolidated financial results for FY2011
(April 1, 2010 - March 31, 2011)**

(Amount: million yen)

	Net sales	Operating income	Ordinary income	Net income	Net income per share
Previous forecast (A)	71,000	4,000	8,500	6,300	33.22yen
New forecast (B)	69,000	3,600	5,200	4,000	21.09yen
Amount changed (B-A)	(2,000)	(400)	(3,300)	(2,300)	-
Percentage of change (%)	(2.8)	(10.0)	(38.8)	(36.5)	-
(Reference) Actual results for FY2010	70,878	2,355	5,674	1,850	9.76yen

Reasons for the Difference and the Amendment

(1) Reasons for the difference between the forecasts and the non-consolidated financial results for the second quarter of FY2011

In connection with the non-consolidated financial result for the second quarter of FY2011, owing to the decline in domestic net sales in Japan as compared to the previous forecast, operating income has declined by 483 Million yen. Furthermore, because of the posting of exchange loss of 2,475 Million yen as non-operating expenses mainly as a result of the fluctuation in exchange rate, ordinary income has declined by 3,385 Million yen and quarterly net income has declined by 2,254 Million yen respectively as compared to the previous forecast.

(2) Reason for the amendment to the non-consolidated financial forecasts for FY2011

In connection with the non-consolidated financial result for the second quarter of FY2011, after reviewing it taking the differences between the forecasts and the non-consolidated financial results for the second quarter of FY2011 into consideration, net sales have declined by 2,000 Million yen, operating income has declined by 400 Million yen, ordinary income has declined by 3,300 Million yen and net income has declined by 2,300 Million yen as compared to the previous forecast.

As to the consolidated financial results for the second quarter of FY2011 and FY 2011 (total period), please refer to the financial statement of the second quarter for FY2011 announced today.

(Note)

The above forecasts of non-consolidated financial results are estimated based on information available as of the date hereof. This may cause actual results to differ from stated projections due to changing business conditions or other factors.