

May 7, 2010

Company Name : Akebono Brake Industry Co., Ltd.  
 Stock Listing : First section of the Tokyo Stock Exchange  
 Code Number : 7238  
 URL : http://www.akebono-brake.com  
 Representative : Hisataka Nobumoto, Chairman, President & CEO  
 Contact person : Takunobu Okada, General manager, Accounting department  
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Accounting Principles: Japanese GAAP

Notice Concerning the Difference Between Actual Results  
and Previous Financial Forecast (FY2009)

Akebono Brake Industry Co., Ltd. announces hereby the difference between its actual results for the Fiscal Year 2009 (April 1, 2009 through March 31, 2010) announced today, and our previous forecast for the same period announced on February 9, 2010.

Difference between actual results and previous financial forecast for FY2009 (April 1, 2009 through March 31, 2010)  
(units expressed in round numbers)

(Unit: million yen)	Net Sales	Operating Income	Ordinary Income	Net Income	Net Income per share
Previous Forecast (A)	129,500	4,000	2,000	1,500	12.96yen
Actual results (B)	130,604	4,663	2,670	2,061	17.80yen
Changes / Amount (B - A)	+ 1,104	+ 663	+ 670	+ 561	—
Changes / (%)	+0.9	+16.6	+33.5	+37.4	—
Previous Results FY2008 ('08/4 - '09/3)	159,649	(6,289)	(7,900)	(16,277)	(151.65yen)

(Reasons of difference)

Difference between actual results and previous financial forecast for the fiscal year ending March 2010 as shown above, is mainly due to orders.

(Reference: Detail of past revisions)

(Unit: million yen)	Net Sales	Operating Income	Ordinary Income	Net Income	Net Income per share
Original Forecast (May 7, 2009)	122,000	2,500	500	200	1.86yen
Previous Forecast (November 4, 2009)	126,000	3,000	1,000	500	4.66yen
Previous Forecast (February 9, 2010)	129,500	4,000	2,000	1,500	12.96yen
Actual results	130,604	4,663	2,670	2,061	17.80yen