



October 29, 2010

To all stakeholders

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Notice of Revisions to Forecast

Startia, Inc. has made the following revisions to the forecast announced on October 8, 2010 due recent trends in results of operations.

Forecast revisions

Revisions to consolidated forecast for first half of fiscal year ending in March 2011
 (April 1, 2010 to September 30, 2010)

(Million yen)

	Net sales	Operating income	Ordinary income	Net income	Net income per share (yen)
Previous forecast (A)	1,924	60	60	30	1,329.10
Revised forecast (B)	1,909	118	124	65	3,000.60
Difference (B-A)	(15)	58	64	35	
Pct. change (%)	(0.8)	96.7	106.7	116.7	
(Ref.) Previous fiscal year (April 1, 2009 to September 30, 2009)	1,520	(34)	(32)	(40)	(1,908.43)

Reasons for revisions

Improving customer satisfaction is the highest priority of the Startia Group. This commitment is not limited merely to the introduction of new products and services. As in the previous fiscal year, group companies are also focused on strengthening relationships with existing customers by expanding the current lineup, including the provision of a “single-billing” solution that combines many services in a single invoice. In addition, the Startia Group has established the goal of making the current fiscal year a period for achieving the greatest upgrade in service-based business sales activities in the group’s history. To accomplish this goal, the group has been building a more powerful profit structure since the beginning of the fiscal year from a medium to long-term stance.

In the first half of the current fiscal year, consolidated results of operations were strong with both sales and earnings higher than the initial first half forecast that was announced on May 14, 2010. As a result, the group announced increases in its sales and earnings forecasts on October 8, 2010. These revisions

were due to the strong sales of electronic books and multi-function printers. At this time, the group has decided to further increase the first half forecast. One reason is that electronic books are making a greater contribution to earnings than was expected when the October 8 revision was made. This latest revision also reflects the effect of the first half volume incentive from manufacturers and carriers, a factor that was not incorporated in the previous forecast. With regard to the fiscal year forecast, the Startia Group is currently studying the outlook for performance in the fiscal year's second half. Once all information has been collected, an announcement concerning this forecast will be made if necessary.

- (1) Forward-looking statements in these materials are based on information available to management at the time this report was prepared. Actual results may differ significantly from these statements for a number of reasons.
- (2) The Board of Directors in a special meeting held on August 12, 2010 approved resolutions regarding a stock split, adoption of the unit stock system and a partial revision of the company's articles of incorporation. A 200-for-one stock split was implemented on October 1, 2010. The earnings per share forecast for the first half of the fiscal year ending March 31, 2011 is not adjusted for the aforementioned stock split.
EPS forecast for the first half of the fiscal year adjusted for the aforementioned stock split is as follows:
First half of the fiscal year ending March 2011: 15.00 yen
- (3) Startia plans to announce its results of operations for the first half of the fiscal year ending March 2011 on November 5, 2010 (Friday)