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For Immediate Release

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Notice Concerning Revisions to Consolidated and Non-Consolidated Business Results Forecasts for the Second Quarter and Full Fiscal Period of the Fiscal Year Ending March 31, 2009

In light of recent business result and other factors, Benefit One Inc. (hereafter referred to as "Benefit One" or "the Company") today announced revisions to its consolidated and non-consolidated second quarter (interim) and full fiscal year business results forecasts for the fiscal year ending March 31, 2009. Business results forecasts were previously disclosed on May 5, 2008.

1. Revised Business Results Forecasts for the Cumulative Second Quarter of the Fiscal Year Ending March 31, 2009 (April 1, 2008 to September 30, 2008)

(1) Consolidated Business Results

(Millions of yen unless otherwise stated)

	Net Sales	Operating Income	Ordinary Income	Interim Net Income	Interim Net Income per Share (Yen)
Previous Forecast (A)	7,525	217	212	101	467.82
Revised Forecast (B)	7,457	794	792	448	2,062.49
Net Change (B – A)	- 68	+ 577	+ 580	+ 347	-
Net Change (%)	- 0.9%	+ 265.9%	+ 273.6%	+ 343.6%	-
(Reference) Interim Period of the Fiscal Year Ended March 31, 2008	6,608	509	478	253	1,180.64

(2) Non-Consolidated Business Results

(Millions of yen unless otherwise stated)

	Net Sales	Operating Income	Ordinary Income	Interim Net Income	Interim Net Income per Share (Yen)
Previous Forecast (A)	6,764	293	295	156	720.20
Revised Forecast (B)	6,771	833	844	478	2,202.52
Net Change (B – A)	+ 7	+ 540	+ 549	+ 322	-
Net Change (%)	+ 0.1%	+ 184.3%	+ 186.1%	+ 206.4%	-
(Reference) Interim Period of the Fiscal Year Ended March 31, 2008	5,899	537	540	292	1,363.72

2. Rationale

(1) Consolidated Second Quarter (Interim) Business Results Forecasts

During the six-month period ended September 30, 2008, certain activities such as the membership shopping business have stalled. On the other hand, the mainstay employee benefits business has remained steady. As a result, net sales have progressed essentially in line with plans. On the earnings front, operating income, ordinary income and net income are expected to significantly exceed forecasts. This is mainly attributed to successful efforts to curtail the cost of sales as well as selling, general and administrative expenses and the shift of certain operating expenses to the second half of the fiscal year under review.

(2) Non-Consolidated Second Quarter (Interim) Business Results Forecasts

Signs of a delay in the full-fledged startup of certain new services that cater to special medical checkups and special health guidance procedures, following the establishment in February 2007 of the new healthcare business department, were offset by other businesses. As a result, net sales have progressed essentially in line with plans. From a profit perspective, as previously outlined in consolidated business results forecasts, successful efforts to curtail the cost of sales as well as selling, general and administrative expenses and the shift of certain operating expenses to the second half of the fiscal year under review have contributed to expectations of a significant increase in operating income, ordinary income and net income compared with previous forecasts. Collectively, these and other factors have led to an upward revision in business results forecasts.

3. Revised Business Results Forecasts for the Full Fiscal Year of the Fiscal Year Ending March 31, 2009 (April 1, 2008 to March 31, 2009)

(1) Consolidated Business Results

(Millions of yen unless otherwise stated)

	Net Sales	Operating Income	Ordinary Income	Net Income	Net Income per Share (Yen)
Previous Forecast (A)	15,624	2,021	2,100	1,209	5,565.07
Revised Forecast (B)	15,000	2,209	2,300	1,335	6,143.94
Net Change (B – A)	- 624	+ 188	+ 200	+ 126	-
Net Change (%)	- 4.0%	+ 9.3%	+ 9.5%	+ 10.4%	-
(Reference) Fiscal Year Ended March 31, 2008	13,735	1,948	1,985	1,075	4,996.71

(2) Non-Consolidated Business Results

(Millions of yen unless otherwise stated)

	Net Sales	Operating Income	Ordinary Income	Net Income	Net Income per Share (Yen)
Previous Forecast (A)	13,935	1,940	2,040	1,183	5,444.31
Revised Forecast (B)	13,517	2,126	2,244	1,298	5,971.48
Net Change (B – A)	- 418	+ 186	+ 204	+ 115	-
Net Change (%)	- 3.0%	+ 9.6%	+ 10.0%	+ 9.7%	-
(Reference) Fiscal Year Ended March 31, 2008	12,211	1,912	1,993	1,072	4,985.83

4. Rationale

(1) Consolidated Full Fiscal Year Business Results Forecasts

Taking into consideration sound earnings during the second quarter (interim) period of the fiscal year under review, net sales for the full fiscal year ending March 31, 2009 are anticipated to decrease 4.0% compared with the previous forecast to ¥15,000 million. While the pitch of sales growth is expected to stall slightly, ordinary income is forecast to climb 9.5% year on year to ¥2,300 million. As a result, earnings are anticipated to exceed previous forecasts.

(2) Non-Consolidated Full Fiscal Year Business Results Forecasts

In similar circumstances to consolidated business results forecasts, non-consolidated full fiscal year business results forecasts have been revised upward to reflect robust earnings in the second quarter (interim) period.

Note: The aforementioned forecasts of business results are based on management's assumptions and beliefs in light of information available as of the date of this press release. Accordingly, information included in this document involves risks and uncertainties that may cause actual results to differ materially from forecasts due to a variety of factors.