

May 17, 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 FY2010**

We, ASICS Corporation (“ASICS”), hereby announce the difference between the forecasts of financial results for FY2010 (April 1, 2009 through March 31, 2010), previously announced on November 9, 2009.

**1. Difference between the forecasts and the 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)	72,500	3,700	6,000	2,300	12.13 yen
Actual results (B)	70,878	2,355	5,674	1,850	9.76 yen
Amount changed (B-A)	(1,621)	(1,344)	(325)	(449)	-
Percentage of change (%)	(2.2)	(36.3)	(5.4)	(19.5)	-
(Reference) Actual results for FY2009	74,801	5,013	8,486	5,172	26.57 yen

**2. Reasons for the Difference between the forecasts and the non-consolidated
financial results for FY2010**

In connection with the non-consolidated actual results for FY2010, the operating income has decreased by 1,344 Million yen as compared to the previous forecast because of the decline in domestic net sales in comparison with the previous forecast as well as the increase of the selling, general and administrative expenses. Furthermore, although the exchange loss has decreased, ordinary income has decreased by 325 Million yen and net income has decreased by 449 Million yen as compared to the previous forecast.

As to the consolidated actual results, please refer to the “Summary of the Report for the Fiscal Year Ended March 31, 2010” announced today.