Announcing Extraordinary Loss Confirmation

YAMASHIN-FILTER CORP. confirmed the amount and posting period of the expected extraordinary loss that was announced on December 17, 2014, as follows. There is a change in the amount and posting period from the previous announcement as follows.

Extraordinary loss due to damage compensation to Caterpillar Inc for faulty oil filters for large engines.

1. Amount

	<u>Previous</u>	Revised	<u>Difference</u>
Compensation amount	US\$708,742	US\$ 708,732.22	(\$ 9.78)
Posted extraordinary loss	Approx. ¥ 85,000K	¥ 85,047K	¥ 47,000

2. Posting period: FY2014 third quarter (consolidated) YAMASHIN-FILTER CORP. posts the extraordinary loss in FY2014 third quarter, instead of fourth quarter as previously announced, as our auditing firm already confirmed the amount. Concerning the business forecasts considering this extraordinary loss, please see "Announcing Revisions to Business Result Forecast" separately released today.