



September 15, 2010

To whom it may concern,

Company name: Seven & i Holdings Co., Ltd.
Representative: Noritoshi Murata,
President and Representative Director
(Code No. 3382/First Section of the Tokyo Stock Exchange)

**Notice Regarding Revision of Nonconsolidated Financial Results Forecast
for the Fiscal Year ending February 28, 2011**

Seven & i Holdings Co., Ltd. has revised its nonconsolidated financial results forecast for the fiscal year ending February 28, 2011 which was previously announced on April 8, 2010.

1. Revision of nonconsolidated financial results forecast

- (1) Revision of nonconsolidated financial results forecast for the six months ended August 31, 2010 (from March 1, 2010 to August 31, 2010)

(Millions of yen)

	Revenues from operations	Operating income	Ordinary income	Net income	Net income per share
Previous forecast (A)	28,700	24,800	23,200	23,200	25.68 yen
Current forecast (B)	28,700	24,800	23,200	30,200	33.90 yen
Difference (B-A)	-	-	-	7,000	-
Change	-	-	-	30.2%	-
Reference: Corresponding results in previous year (six months ended August 31, 2009)	30,344	26,454	24,568	24,581	27.21 yen

- (2) Revision of nonconsolidated financial results forecast for the fiscal year ending February 28, 2011 (from March 1, 2010 to February 28, 2011)

(Millions of yen)

	Revenues from operations	Operating income	Ordinary income	Net income	Net income per share
Previous forecast (A)	70,200	62,800	59,500	59,500	65.86 yen
Current forecast (B)	70,200	62,800	59,500	66,500	74.66 yen
Difference (B-A)	-	-	-	7,000	-
Change	-	-	-	11.8%	-
Reference: Corresponding results in previous year (year ended February 28, 2010)	147,472	140,012	136,372	64,998	71.94 yen

2. Reason for revision of nonconsolidated financial results forecast

The forecast was revised to reflect the impact of special gains on net income, which was unpredictable at the time of the previous announcement. No changes have been made in the forecasts for revenues from operations, operating income, and ordinary income.

3. Consolidated financial results forecast

No changes have been made in the consolidated financial results forecast.

Note: The results forecast is the judgment of the company based on the information available at this point in time, and actual results might differ from the forecast due to a variety of factors.