

**Results of Operation (Consolidated), Third Quarter of Fiscal Year ending March 31, 2008**

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(Unit: millions of yen, round down)

1. Results of Operation, 3Q of Fiscal Year ending March 31, 2008 (From October 1, 2007 to December 31, 2007)

(1) Consolidated Results of Operation (% shows changes in prior year)

|                              | Net Sales           | Operating Income    | Ordinary Income     | Net Income          |
|------------------------------|---------------------|---------------------|---------------------|---------------------|
|                              | Millions of yen (%) | Millions of yen (%) | Millions of yen (%) | Millions of yen (%) |
| 3Q, FY ending March 31, 2008 | 8,210 ( 7.9)        | 484 (58.2)          | 381 (48.8)          | 85 ( - )            |
| 3Q, FY ended March 31, 2007  | 7,608 (99.0)        | 306 ( - )           | 256 ( - )           | -47 ( - )           |
| FY ended March 31, 2007      | 23,571 ( - )        | 786 ( - )           | -1,552 ( - )        | -7,830 ( - )        |

|                              | Earnings per Share | Earnings per Share (Fully diluted) |
|------------------------------|--------------------|------------------------------------|
|                              | Yen                | Yen                                |
| 3Q, FY ending March 31, 2008 | 294.22             | 294.13                             |
| 3Q, FY ended March 31, 2007  | -162.99            | -                                  |
| FY ended March 31, 2007      | -30,073.51         | -                                  |

(2) Consolidated Financial Conditions

|                   | Total Assets    | Net Assets      | Equity Ratio | Shareholder's Equity per Share |
|-------------------|-----------------|-----------------|--------------|--------------------------------|
|                   | Millions of yen | Millions of yen | %            | Yen                            |
| December 31, 2007 | 22,389          | 15,016          | 63.0         | 48,628.44                      |
| December 31, 2006 | 28,178          | 20,289          | 69.2         | 67,292.17                      |
| March 31, 2007    | 22,578          | 14,815          | 61.7         | 48,099.59                      |

(3) Consolidated Cash Flow Conditions

|                              | Cash Flow from Operating Activities | Cash Flow from Investment Activities | Cash Flow from Financing Activities | Cash and Cash Equivalents, end of the period |
|------------------------------|-------------------------------------|--------------------------------------|-------------------------------------|--|
|                              | Millions of yen                     | Millions of yen                      | Millions of yen                     | Millions of yen                              |
| 3Q, FY ending March 31, 2008 | 434                                 | -150                                 | -13                                 | 5,283  |
| 3Q, FY ended March 31, 2007  | 465                                 | -247                                 | 177                                 | 4,146  |
| FY ended March 31, 2007      | 1,228                               | -2,579                               | 2,876                               | 5,164  |

2. Consolidated Earnings Forecasts for Fiscal Year ending March 31, 2008 (from April 1, 2007 to March 31, 2008)

Because operations are proceeding as previously planned, there has been no revision of the original (as of May 22, 2007) business performance forecasts for the full fiscal year.

3. Others

- (1) Changes in significant subsidiaries during the year (Changes in certain subsidiaries resulting in changes in the scope of consolidation): None
- (2) Adoption of Simplified Accounting Method: Yes
- (3) Change in the Scope of Consolidation: None

Note: Performance forecasts and other forward-looking statement included in this document are based on information available at the time to the Company and specific assumptions deemed to be reasonable. Actual performance may differ considerably depending on a variety of factors.