



Summary of Financial Results for the Third Quarter of Fiscal Year Ending July, 2009

June 12, 2009

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Stock code: 8925

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Listing: TSE Mothers Market

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(All amounts are rounded down to the nearest million yen)

1. Consolidated Financial Results for the Third Quarter of Fiscal Year Ending July, 2009 (August 1, 2008 – April 30, 2009)

(1) Fiscal year's 9 months cumulative operating results

(Percentages for sales, operating profit, recurring profit and net income represent year-on-year percentage change)

	Sales		Operating profit (loss)		Recurring profit (loss)	
	Million yen	%	Million yen	%	Million yen	%
Nine months ended April 2009	7,822	-	(9,846)	-	(10,854)	-
Nine months ended April 2008	57,776	5.2	5,768	-38.9	4,179	-53.6

	Net income (loss)		Net income (loss) per share (basic)	Net income per share (diluted)
	Million yen	%	Yen	Yen
Nine months ended April 2009	(22,486)	-	(5,331.27)	-
Nine months ended April 2008	2,205	-55.6	532.44	531.73

(2) Consolidated financial position

	Total assets	Net assets	Equity ratio	Net assets per share
	Million yen	Million yen	%	Yen
Nine months ended April 2009	58,234	1,045	1.8	247.55
Fiscal year ended July 31, 2008	87,056	23,512	27.0	5,573.33

2. Dividends

(Record date)	Dividend per share				
	1st quarter period	2nd quarter period	3rd quarter period	Year end	Annual
	Yen	Yen	Yen	Yen	Yen
Fiscal year ended July 31, 2008	-	230.00	-	0.00	230.00
Fiscal year ending July 31, 2009	-	-	-	-	-
Fiscal year ending July 31, 2009 (forecast)	-	-	-	0.00	0.00

Note: There were no revisions to forecast dividends during the third quarter.

3. Consolidated Forecast for the Fiscal Year Ending July 31, 2009 (August 1, 2008 – July 31, 2009)

(Percentages for sales, operating profit, recurring profit and net income represent year-on-year percentage change)

	Sales		Operating profit (loss)		Recurring profit (loss)		Net income (loss)		Net income (loss) per share (basic)
	Million yen	%	Million yen	%	Million yen	%	Million yen	%	Yen
Full year	28,300	-56.2	(10,700)	-	(12,100)	-	(21,800)	-	(5,168.52)

Note: There were revisions to consolidated earnings forecasts during the third quarter.

4. Others

- (1) Changes in significant subsidiaries during the period (changes in specified subsidiaries resulting in changes in scope of consolidation): No
Newly added: - Excluded: -
- (2) Adoption of simplified accounting methods: Yes
- (3) Changes in accounting principles, procedures and presentation methods for preparation of quarterly consolidated financial statements
1) Changes caused by revision of accounting standards: Yes
2) Other changes: No
- (4) Number of shares outstanding at end of the period (common shares)
1) Number of shares outstanding at end of period (including treasury stock):
April 2009: 4,217,839 shares July 2008: 4,217,839 shares
2) Number of treasury stock at end of period:
April 2009: — shares July 2008: — shares
3) Weighted average number of shares from the first to the third quarter period (August 1 – April 30):
August 1, 2008 – April 30, 2009: 4,217,839 shares August 1, 2007 – April 30, 2008: 4,142,307 shares

※Appropriate use of projections for performance, other notes

1. The projections for performance in this report contain forward-looking statements based on information available to the Company at the date of publication, and on certain set assumptions that have been deemed reasonable. Actual earnings may vary greatly in accordance with a wide range of factors.
2. The Company applied *Accounting Standard for Quarterly Financial Statements* (Financial Accounting Standard No.12 of the Accounting Standards Board of Japan), and *Application Guidelines for the Accounting Standard for Quarterly Financial Statements* (Implementation Guidance No.14 of the Accounting Standards Board of Japan) from the fiscal year beginning August 1, 2008.) We have made our quarterly consolidated financial statements as specified by *Regulations for Consolidated Quarterly Financial Statements*.