

**BRIEF STATEMENT OF CONSOLIDATED FINANCIAL RESULTS
FOR THE 3rd QUARTER OF THE FISCAL YEAR ENDING MARCH 2010**

February 10, 2010

Faith, Inc. (Stock code 4295, Listed on TSE 1st section)

(URL <http://www.faith.co.jp/>)

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Date of Submission of Securities Report: February 12, 2010

Starting Date of the Dividend Payment: —

Amounts are rounded down to the nearest JPY 1 million.

1. Results for the 3rd quarter of the year ending March 2010

(From April 1, 2009 to December 31, 2009)

(1) Consolidated financial results

Those figures in “%” show increased/decreased ratio compared with the previous 3rd quarter of fiscal term

	Net Sales		Operating Profit		Recurring Profit		Net Profit	
	<i>Millions of yen</i>	%	<i>Millions of yen</i>	%	<i>Millions of yen</i>	%	<i>Millions of yen</i>	%
Q3 of the year ending March 2010	41,267	4.2	858	△34.9	777	△19.1	576	178.8
Q3 of the year ended March 2009	39,621	—	1,319	—	961	—	206	—

	Net Profit per Share	Diluted Net Profit per Share
	<i>Yen</i>	<i>Yen</i>
Q3 of the year ending March 2010	501.94	498.21
Q3 of the year ended March 2009	174.64	174.27

(2) Consolidated financial position

	Total Assets	Net Assets	Ratio of Equity Capital	Net Assets per Share
	<i>Millions of yen</i>	<i>Millions of yen</i>	%	<i>Yen</i>
Q3 of the year ending March 2010	31,357	14,996	44.4	12,114.49
the year ended March 2009	30,496	14,499	43.8	11,634.84

Reference: Equity Capital: the 3rd quarter of the fiscal year ending March 2010: 13,908 million yen/ the fiscal year ended March 2009: 13,357 million yen

2. Dividends

(Record dates)	Dividends per share				
	1 st Quarter	Interim	3 rd Quarter	Year-end	Total (Annual)
Year ended March 2009	<i>yen</i> —	<i>yen</i> 50.00	<i>yen</i> —	<i>yen</i> 50.00	<i>yen</i> 100.00
Year ending March 2010	—	50.00			
Year ending March 2010 (Forecast)				50.00	100.00

3. Forecasts for the consolidated business results for the year ending March 2010 (from April 1, 2009 to March 31, 2010)

The figures in “%” show increased/decreased ratio compared with the previous fiscal year and the previous interim result.

	Net Sales		Operating Profit		Recurring Profit		Net Income		Net Income per Share
	<i>Millions of yen</i>	%	<i>Millions of yen</i>	%	<i>Millions of yen</i>	%	<i>Million s of yen</i>	%	<i>Yen</i>
Year ending March 2010	54,730	1.4	680	△52.3	510	△48.7	100	—	87.10

Note: Forecasts for the consolidated business results have not modified at the announcement of the financial statements for FY09 3Q.

4. Others

(1) Changes in the significant subsidiaries (Accompanying changes in scope of the consolidation):

Exclusion: 1 subsidiary (Desperado, Inc.)

For details, please see page.5 “Qualitative information and financial statements” 4. Others (1).

(2) Adoption of simplified accounting practices or specific procedures in preparation of the quarterly consolidated financial reports: Applicable

* Note: For details, please see page.5 “Qualitative information and financial statements” 4. Others (2).

(3) Changes in accounting policy, procedure, and presentation in preparation of the quarterly consolidated financial reports (Described in the “Changes in preparing for consolidated financial statements and summary of significant accounting polices”)

(3)-1. Changes accompanying revisions of accounting standards, etc.:Applicable

(3)-2. Changes other than the above: None

(4)Outstanding shares (common shares)

(4)-1. Outstanding shares at the end of the fiscal years (including treasury shares):

The 3rd quarter of the fiscal year ending March 2010: 1,196,000 shares, the fiscal year ended March 2009: 1,196,000 shares

(4)-2. Treasury shares at the end of the fiscal years:

The 3rd quarter of the fiscal year ending March 2010: 47,950 shares, the fiscal year ended March 2009: 47,950 shares

(4)- 3. Average number of shares at the interim accounting period

The 3rd quarter of the fiscal year ending March 2010: 1,148,050 shares, the fiscal year ended March 2009: 1,190,420 shares

Statement regarding the proper use of financial forecasts and other special remarks

These forecasts are based on the Company’s current assumptions and beliefs in light of the information currently available to it, and involve known and unknown risks and uncertainties. The Company’s actual results may differ materially from those discussed in these forecasts as a result of numerous factors outside of the Company’s control.

[Qualitative information and financial statements]

1. Qualitative information regarding consolidated operating results

During the first three quarters of the consolidated fiscal 2009, the nine months period ended December 31, 2009, the broadband connectivity reached 60% penetration, and the mobile phone market saw popularity in high-speed data communication and the flat-rate packet system. Against this backdrop, the advancing environment is enabling various terminals connected together under a common network, and that allows users to have easier access to information and contents they want wherever they are. The connectable terminals include not only PCs and mobile phones, but also TVs, game consoles and a certain range of home appliances. Hardware also continues to advance and the new developments in recent months include the commercialization of home 3D TVs, connection of mobile phones and home appliances, and arrival of new lines of terminals. In the content market where further growth is expected, new kinds of content are produced one after another by utilizing various functions and information. The content market is expanding to cover even wider areas and has reached the phase that it can provide content from any genres. Meanwhile, blog and SNS have been generalized and the proactive transmission of information from individual users is expected to expand continuously. In this way, the overall environment including network, software and hardware has been improving to allow users to access and enjoy content more easily.

Under the circumstances, Faith Group provides services that optimally match users' preferences and environments, and free from restrictions of terminal specifications. The company has been promoting a creation of ubiquitous content environment that are converged at its service concept, "multi-content on multi-platform" that enables users to enjoy any content whenever and wherever they are. In order to realize this concept, the Group has actively been taking measures such as developing new services and solutions based on its unique ideas, and collaborating with various companies in even wider industries. In so doing, the Group has been developing new business models and providing contents that users require.

Under the market environment mentioned above, consolidated net sales for the first nine months of fiscal 2009 increased 4.2% year on year to ¥41,267 million led by the continuous high growth in the electronic money business. Operating profit was ¥858 million, down 34.9% year on year, and recurring profit was ¥777 million, down 19.1% year on year. The net profit for the period under review increased 178.8% year on year to ¥576 million.

Information on each business segment is as follows:

<Contents Business>

Faith Group strove to establish new business schemes and to expand and strengthen its operating base through activities such as building partnership with other leading companies during the period under review.

Tying up with Tokyo Broadcasting System Television, Inc., the company launched a music program named "MusicBirth+". This blend of mass media and our content business aims at discovering and producing talented artists. This program achieves full fusion of TVs, Internet and mobile phones, to provide one-stop solution for discovering artists, promotion and distribution of their music.

In response to customers' requests that they wish to enjoy various content at one site, the Group relaunched its ringtone site with a comprehensive music and video site named "GIGAtch". At this completely new site, full track of ring-songs and karaoke, in addition to ringtones, ring-songs, videos and other contents are available.

The Group launched a film production of a bestselling book "Kokuhaku," written by Kanae Minato and published by Futabasha Publishers Ltd., with a consortium including Toho Co.,Ltd., Yahoo Japan Corporation, Culture Convenience Club Co.,Ltd. This film is the latest work produced by Tetsuya Nakajima, the director, and Yuji Ishida, the producer and the vice president of Faith Wonderworks, Inc., the same pair who had produced a big hit "Paco and the Magical Book" in 2008.

The joint proposal developed with National Hospital Organization Kyoto Medical Center, WILLCOM, Inc. and other companies, has been adopted for "ICT International Competitiveness Enhancement Program ("Ubiquitous special zones" business)" of the Ministry of Internal Affairs and Communications. This

proposal is regarding an achievement of the value-added service to the local residents by constructing the digital receipt platform for medical institutions and its interactive service with the healthcare account book. The management of the healthcare expense and the paperwork for the medical expense deduction will be simplified by the integration of two services, "Pocket Karte" and "Healthcare account book." "Pocket Karte," which enables users to maintain and browse their individual health and medical records on mobile phones, is utilized as a storing platform for digital receipts issued at medical institutions. The stored data are integrated into "Healthcare account book," which is capable of storing data of receipts issued at drugstores. The demonstration experiment is planned by February 2010, mainly at the Kyoto Medical Center in cooperation with Kyoto Prefecture, which is appointed as "the ubiquitous zones."

The Group implemented the new content distribution businesses including building distribution system integrated into TV broadcastings, Internet and mobile services, creating music contents by utilizing these scheme and service, and providing healthcare related information in a new form as a digital content.

As a result, net sales in the content business totaled ¥7,096 million, down 27.2% year on year, and operating profit decreased 69.2% year on year to ¥297 million. These figures resulted from a decline in sales of the ringtone business and other factors.

<Electronic Money Business>

According to the Information and Communications Statistics Database issued by Japanese Ministry of Internal Affairs and Communications in December 2009, the number of broadband subscribers in Japan reached more than 31.32 million at the end of September 2009. Demand for electronic money continued to increase in the field of online game, the main sector in which electronic money used, as well as music and video distribution. In this developing market, the settlement amount of WebMoney, which provides easy, secure and convenient solutions, saw a firm increase.

Aiming for the increase in the settlement amount by WebMoney through the stronger ties with the partner vendors, the Group ran tie-up campaigns with some prominent vendors. At the same time, the Group made efforts to gain new partner vendors centered on the mobile content services.

In December 2009, the Group also held "ONLINE GAME messe. 2009," the largest scale of online game event, in order to increase online game users. Supported by the Japan Online Game Association and other companies, the event held at Akihabara in Tokyo, which is a popular shopping area for electronic and computer, included goods sales and an onstage performances provided opportunities to the participants to communicate with game characters.

As a result, net sales in the Electronic Money Business increased 15.5% year on year to ¥33,312 million. Operating profit increased by 73.8% year on year to ¥527 million due to an increase in the settlement amount and other factors.

<Other Businesses>

Factors such as revenues from the point-card system business led sales in other businesses to ¥858 million, a decrease by 16.4% year on year. Operating profit was ¥46 million, down 24.2% year on year.

2. Qualitative information regarding consolidated financial positions

(1) Assets, Liabilities and Net Assets

Total assets as of the end of this 3rd quarter of fiscal year ended December 31, 2009 increased by ¥860 million from the end of the previous consolidated fiscal year to ¥31,357 million. This result is mainly due to the increase in investment securities caused by the acquisition of national bonds despite the decrease in commercial products caused by revaluation and amortization of goodwill caused by write-off.

Total liabilities increased by ¥364 million against the end of the previous consolidated fiscal year to ¥16,360 million yen, caused by increase in allowance for utilized cost, trade notes and accounts payable, despite the repayment of debt.

Net assets increased by ¥496 million against the end of the preceding consolidated fiscal year to ¥14,996 million and equity capital ratio advanced by 0.6 percent point to 44.4%. These records are due to the posting of ¥576 million of net profit in the 3rd quarter of this fiscal year.

(2) Cash Flow

Cash and cash equivalents at the end of this 3rd quarter ended December 31, 2009 decreased by ¥262

million from the end of the previous consolidated fiscal year to ¥10,387.

Details of cash flow of this 3rd quarter ended December 31, 2009 and its factor is as follows:

(Cash flow from operating activities)

Cash flows from operating activities amounted to an inflow of ¥2,332 million down 13.4%. This is due mainly to the increase in trade receivables by ¥1,346 million, despite the posting of ¥1,332 million of net income before taxes and other adjustments, ¥1,678 of amortization of goodwill.

(Cash flow from investing activities)

Cash flows from investing activities amounted to an outflow of ¥1,236 million (an outflow of ¥1,476 million in the 3rd quarter ended December 31, 2008), due mainly to the posting of ¥4,007 million for the expenditure for acquisition of investment securities, despite ¥1,795 million of income from sale of investment securities.

(Cash flow from financing activities)

Cash flows from financing activities amounted to an outflow of ¥1,335 million (an outflow of ¥2,325 million in the 3rd quarter ended December 31, 2008), mainly because of the expenditure in the amount of ¥111 million for dividend payment and ¥1,035 million of repayment of long-term loans.

3. Qualitative information regarding forecast of consolidated financial results

Operating results for the 3rd quarter of fiscal year 2009 have advanced as planned compared with forecasts released on May 13, 2009 in the BRIEF STATEMENT OF ANNUAL FINANCIAL RESULTS FOR THE YEAR ENDED MARCH 2009 AND FORECASTS FOR THE YEAR ENDING MARCH 2010, due to the increase in settlement amount of WebMoney driven by continuous expansion of online game market, the slowing in downward trend on ringtone subscribers, and positive effect of various measures enforced to increase users. However, the economic trend and the moves of the stock markets in the future are still unpredictable and uncertain. Because of the concern on the effect on consumption trend in the content market, and also of possibilities of delay in income realization and expenses for office move scheduled in the following fiscal year, the Company do not revise consolidated financial forecasts for the year ending March 31, 2010.

4. Others

(1) Changes in major subsidiaries during the 3rd quarter of fiscal year 2009 (Changes in specific subsidiaries causing change in the scope of consolidation):

Changes in specific subsidiaries are as follows:

Exclusion: Desperado, Inc.

Changes in subsidiary other than specific subsidiaries are as follows:

Exclusion: Faith.biz, Inc.

(2) Adoption of simplified methods in accounting methods

(Simplified methods in accounting methods):

1. Computation method used for estimating bad debts in general receivables

As the actual percentage of credit losses recorded at the end of the current quarter proved to be not significantly different from what was estimated at the previous fiscal year end, the estimated bad debt is computed based on the actual percentage of credit losses at the previous fiscal year end.

2. Computation method used for estimating amortization of tangible assets

Assets which are applying fixed percentage method are computed on a pro-rata basis from the amount for the consolidated fiscal year ending March 31, 2010.

(Specific procedures in preparation of the quarterly consolidated financial reports)

Tax expenses are calculated by multiplying the amount of quarterly net profit before tax deduction and the estimated effective tax rates, which is estimated as an effective tax rates applied to the tax effect accounting, by the amount of consolidated net profit including the 3rd quarter of the financial period and before tax deduction.

5. Consolidated Financial Statement for the 3rd quarter
 (1) Consolidated Balance Sheet for the 3rd quarter

(Unit: thousands of yen)

	The 3rd quarter of FY2009 (As of December 31, 2009) Amount	FY 2008 (As of March 31, 2009) Amount
(Assets)		
Current assets		
Cash and deposits	12,216,933	13,508,778
Accounts and notes receivable	8,287,466	6,963,239
Marketable securities	240,151	240,453
Commercial products	96,033	317,125
Products in progress	117,294	41,615
Primary materials and inventory goods	15,219	12,972
Accrued refund income tax	206,952	90,883
Deferred tax assets	439,347	450,388
Others	434,077	657,192
Allowance for doubtful accounts	△93,215	△259,093
Total current assets	21,960,259	22,023,556
Fixed assets		
Tangible fixed assets	367,358	437,136
Intangible fixed assets		
Goodwill	3,452,212	5,096,085
Others	555,092	588,927
Total intangible fixed assets	4,007,305	5,685,013
Investment and other assets		
Investment securities	4,447,987	1,707,499
Others	694,558	715,724
Allowance for doubtful receivable	△126,654	△84,370
Total investments and other assets	5,015,891	2,338,854
Total fixed assets	9,390,554	8,461,004
Differed assets	6,278	11,857
Total assets	31,357,093	30,496,418
(Liabilities)		
Current liabilities		
Trade notes and Accounts payable	6,866,214	6,222,787
Short-term loans	2,019,920	2,029,928
Income taxes payable	570,959	12,833
Allowance for utilized costs	4,306,191	3,316,085
Allowance for points	280,946	361,657
Allowance for bonus payments	51,679	95,514
Others	879,411	1,393,875
Total current liabilities	14,975,322	13,432,682
Fixed liabilities		
Long-term liabilities	1,028,620	2,054,382
Deferred tax liabilities	241,978	274,161
Allowance for retirement benefits	78,080	73,071
Others	36,944	162,276
Total fixed liabilities	1,385,623	2,563,891
Total liabilities	16,360,945	15,996,574

(Unit: thousands of yen)

	The 3rd quarter of FY2009 (As of December 31, 2009) Amount	FY 2008 (As of March 31, 2009) Amount
(Net assets)		
Shareholder's equity		
Common stock	3,218,000	3,218,000
Capital surplus	3,708,355	3,708,355
Retained earning	7,815,601	7,345,697
Treasury stock	△651,377	△651,377
Total shareholder's equity	14,090,578	13,620,674
Valuation and translation adjustments		
Valuation difference on available-for-sale securities	377,703	469,900
Foreign currency translation adjustments	△560,241	△733,196
Total valuation and translation adjustments	△182,537	△263,295
Minority interests	1,088,106	1,142,464
Total net assets	14,996,147	14,499,844
Total liability and net assets	31,357,093	30,496,418

(2) Consolidated Profit and Loss Statement for the 3rd quarter of the fiscal year
(April 1, 2009 through December 31, 2009)

(Thousands of yen)

	the 3rd quarter of FY2008 (As of December 31, 2008)	the 3rd quarter of FY2009 (As of December 31, 2009)
Net sales	39,621,547	41,267,987
Cost of Sales	31,083,534	33,668,433
Gross profit	8,538,013	7,599,554
Selling, general and administrative expenses	7,218,810	6,741,224
Operating profit	1,319,203	858,329
Non-operating profit		
Interest income	45,047	28,824
Dividend income	30,978	16,105
Interest securities	9,889	10,397
Miscellaneous receipts	21,498	21,995
Total non-operating profit	107,413	77,322
Non-operating expenses		
Interest expense	61,865	34,387
Investment profit on equity method	174,159	64,156
Exchange loss	193,091	25,768
Transfer to allowance for bad debt	-	15,368
Miscellaneous expense	35,674	18,308
Total non-operating expenses	464,790	157,990
Recurring profit	961,825	777,662
Extraordinary profit		
Gain on disposal of investment securities	141,606	671,399
Gain on sale of shares of affiliated company	-	110,256
Gain on transfer of operation	-	6,700
Reversal of loss from disposal of business	95,968	-
Others	56,797	39,979
Total extraordinary profit	294,373	828,335
Extraordinary loss		
Loss from disposal of fixed assets	-	138,734
Loss from investment securities valuation	171,698	30,131
Amortization of goodwill	294,976	-
Loss from disposal of operation	287,650	84,724
Loss from transfer of operation	-	3,395
Others	37,109	16,723
Total extraordinary loss	791,434	273,709
Quarterly net profit before income taxes	464,764	1,332,288
Corporate, local, and business taxes	351,318	572,990
Income taxes for retroactive year	-	108,540
Income or Loss on minority shareholders	△93,267	74,503
Quarterly net profit	206,713	576,254

(3) Consolidated Statements of Cash Flows for the 3rd quarter of the fiscal year
(April 1, 2009 through December 31, 2009)

	(Thousands of yen)	
	the 3rd quarter of FY2008 (April 1, 2008 through December 31, 2008)	the 3rd quarter of FY2009 (April 1, 2009 through December 31, 2009)
Cash flow from operating activities		
Quarterly net profit before income taxes	464,764	1,332,288
Depreciation and amortization	373,927	263,715
Amortization of goodwill	2,019,312	1,678,875
Increase (decrease) in allowance for doubtful accounts	△67,056	△123,568
Increase (decrease) in reserve for bonus	□28,951	△43,835
Increase (decrease) in allowance for utilized cost	495,447	990,105
Increase (decrease) in allowance for points	△84,201	△80,710
Increase in allowance for retirement benefits	14,396	5,008
Decrease in reserve for loss from disposal of subsidiary	△300,561	-
Interest and dividends income	△76,025	△44,929
Interest on securities	△9,889	△10,397
Interest expenses	61,865	34,387
Foreign exchange loss	179,712	20,779
Gain on sale of investment securities	△141,606	△781,656
Valuation Loss on investment securities	171,698	30,131
Loss from investment in equity method	174,159	64,156
Loss from equity movement	-	16,723
Loss from disposal of fixed assets	-	△2,706
Gain on disposal of business	287,650	84,724
Decrease in accounts and notes receivable-trade	□931,739	□1,346,684
Decrease (increase) in inventories	△59,181	67,821
Decrease in accounts and notes payable-trade	275,011	607,595
Increase in consumption taxes receivable	△129,116	8,376
Others	△78,199	△295,591
Sub-total	2,611,419	2,474,610
Interest and dividends received	140,132	50,360
Interest expenses paid	△42,635	△25,809
Income taxes refunded	194,094	97,104
Income taxes paid	△209,609	△263,618
Cash flow from operating activities	2,693,402	2,332,717

(Thousands of yen)

	the 3rd quarter of FY2008 (April 1, 2008 through December 31, 2008)	the 3rd quarter of FY2009 (April 1, 2009 through December 31, 2009)
Cash flow from investing activities		
Expenditure for deposit of time deposits	△4,760,000	△3,320,000
Proceeds from withdrawal of time deposits	4,190,000	4,350,096
Expenditures for acquisition of tangible fixed assets	△152,868	△68,986
Income from disposal of tangible fixed assets	-	9,325
Expenditure for acquisition of software	△484,060	△224,226
Expenditure for acquisition of investment securities	△113,000	△4,007,245
Income from disposal of investment securities	162,929	1,795,750
Income from sale of shares of affiliated company	-	155,662
Expenditure for loans receivable	△381,649	-
Income from loans collection	85,043	50,352
Others	△23,220	18,997
Net cash flow used in investing activities	△1,476,824	□1,236,274
Cash flow from financing activities		
Net decrease in short-term loans	△500,000	-
Proceeds from long-term loans	25,000	-
Expenditure for repayment of long-term loans	△1,047,442	△1,035,770
Proceeds from payment from minorities	69,452	61,435
Expenditure for purchases of treasury stock	□297,107	-
Payment of dividends	△114,135	△111,167
Expenditure for dividends to minorities	△30,545	△28,858
Expenditure for refund of shares to minorities	△105,163	△181,472
Expenditure for purchase of shares from minorities	△301,356	△39,685
Others	△24,700	-
Net cash flow used in financing activities	△2,325,996	△1,335,517
Effect of exchange rate on cash and cash equivalents	△244,811	□22,976
Net increase or decrease in cash and cash equivalents	△1,354,230	□262,051
Decrease in cash and cash equivalents result from excluded subsidiaries from consolidation	△67,634	-
Cash and cash equivalents at beginning of year	10,614,234	10,649,135
Cash and cash equivalents at end of year	9,192,368	10,387,084

(4) Explanatory note regarding premise of a going concern

Not applicable

(5) Segment Information

[Business segment information]

3rd quarter of the fiscal year 2008 (April 1, 2008 through December 31, 2008)

(Unit: thousands of yen)

	Content services	Electronic Money	Other businesses	Total	Eliminations/ Corporate	Consolidated
Net sales						
(1) Sales to outside customers	9,741,489	28,852,649	1,027,407	39,621,547	–	39,621,547
(2) Intersegment sales and transfers	153,038	5,078	–	158,117	△158,117	–
Total	9,894,528	28,857,728	1,027,407	39,779,664	△158,117	39,621,547
Operating profit	967,248	303,637	61,179	1,332,065	△12,862	1,319,203

Notes: 1. Method of businesses segmentation: The Company and its group companies' businesses are classified into three segments based on the similarities of services and nature of businesses.

2. Details of business segments

Business segment	Major business operations
Contents business	Content distribution service using networks, and development and licensing of distribution platform technologies, producing content creation
Electronic Money business	Issuance and sales of electronic money and providing electronic settlement platforms
Other businesses	Point service and other business

3rd quarter of the fiscal year 2009 (April 1, 2009 through December 31, 2009)

(Unit: thousands of yen)

	Content services	Electronic Money	Other businesses	Total	Eliminations/ Corporate	Consolidated
Net sales						
(1) Sales to outside customers	7,096,385	33,312,999	858,602	41,267,987	–	41,267,987
(2) Intersegment sales and transfers	248,841	2,600	–	251,441	△251,441	–
Total	7,345,227	33,315,599	858,602	41,519,429	△251,441	41,267,987
Operating profit	297,809	527,789	46,391	871,991	△13,661	858,329

Notes: 1. Method of businesses segmentation: The Company and its group companies' businesses are classified into three segments based on the similarities of services and nature of businesses.

2. Details of business segments

Business segment	Major business operations
Contents business	Content distribution service using networks, and development and licensing of distribution platform technologies, producing content creation
Electronic Money business	Issuance and sales of electronic money and providing electronic settlement platforms
Other businesses	Point service and other business

[Geographical segment information]

The 3rd quarter of the previous fiscal year ended March 2009 (April 1, 2008 through December 31, 2008) and the 3rd quarter of this fiscal year ending March 2010 (April 1, 2009 through December 31, 2009)

Geographical segment information is omitted since net sales in Japan dominated more than 90% of total sales.

[Overseas sales]

The 3rd quarter of the previous fiscal year ended March 2009 (April 1, 2008 through December 31, 2008) and the 3rd quarter of this fiscal year ending March 2010 (April 1, 2009 through December 31, 2009)

Sales result of overseas is omitted from segmental information since consolidated net sales of overseas are less than 10% of total sales.

(6) Note for significant changes in amount of shareholders' equity

Not applicable