BRIEF STATEMENT OF CONSOLIDATED FINANCIAL RESULTS FOR THE 3rd QUARTER OF THE FISCAL YEAR ENDING MARCH 2009

February 13, 2009

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Amounts are rounded down to the nearest JPY 1 million.

1. Results for the 3rd quarter of the year ending March 2009 (April 1, 2008 through December 31, 2008)

(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	
	Millions of yen	%	*Millions of yen*	%	*Millions of yen*	%	*Millions of yen*	%
Q3 of the year ending March 2009	39,621	—	1,319	—	961	—	206	—
Q3 of the year ended March 2008	36,320	13.1	1,647	60.3	1,479	63.7	1,306	—

	Net Profit per Share	Diluted Net Profit per share
	Yen	*Yen*
Q3 of the year ending March 2009	174.64	174.27
Q3 of the year ended March 2008	1,097.33	1,079.66

(2) Consolidated financial position

	Total Assets	Net Assets	Ratio of Equity Capital	Net Assets per Share
	Millions of yen	*Millions of yen*	%	*Yen*
Q3 of the year ending March 2009	32,882	15,501	43.5	12,449.48
the year ended March 2008	36,174	16,545	41.5	12,612.00

Reference: Equity Capital: the 3rd quarter of the fiscal year ending March 2009: 14,292 million yen/ the fiscal year ended March 2008: 15,013 million yen.

2. Dividends

	Dividends per share				
(Record dates)	1st Quarter	Interim	3rd Quarter	Year-end	Total(Annual)
	yen	*yen*	*yen*	*yen*	*yen*
Year Ended March 2008	-	50 00	-	50 00	100 00
Year Ending March 2009	-	50 00	—	—	—
Year ending March 2009 (Forecast)	—	—	-	50 00	100 00

Note: Forecasts for dividends have not modified at the announcement of the financial statements for FY08 3Q.

3. Forecasts for the consolidated business results for the year ending March 2009 (from April 1, 2008 to March 31, 2009)

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
	Millions of yen	%	*Millions of yen*	%	*Millions of yen*	%	*Millions of yen*	%	*Yen*
Year ending March 2009	54,,600	8.8	1,000	△55.9	800	△58.1	100	△81.4	85 12

Note: Forecasts for the consolidated business results have not modified at the announcement of the financial statements for FY08 3Q.

4. Others

(1) Changes in the significant subsidiaries (Accompanying changes in scope of the consolidation): None

(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: Applicable

* Note: For details, please see page.5 "Qualitative information and financial statements" 4. Others(3).

(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 2009: 1,196,000 shares, the fiscal year ended March 2008: 1,196,000shares

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

The 3rd quarter of the fiscal year ending March 2009: 47,950 shares, the fiscal year ended March 2008: 5,580 shares

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

The 3rd quarter of the fiscal year ending March 2009: 1,183,649 shares, the fiscal year ended March 2008: 1,190,420 shares

*Note for utilizing business forecasts, and other special instruction

(1) This document contains projections of our company's future performance. These are estimates by the management of Faith based on currently available information. There are potential risks and uncertainties that may affect the results. Please be advised that actual performance may differ significantly from the forecast. Please refer to page. 5 "3. Qualitative information regarding forecast of consolidated financial results" when utilize business forecasts.

(2) Effective from the fiscal year under review, new accounting standards (12th edition) and its implementation guidance (14th edition) have applied. The quarterly consolidated financial statement is based on the quarterly consolidated financial standards.

[Qualitative information and financial statements]

1. Qualitative information regarding consolidated operating results

During the first three quarters of the consolidated fiscal 2008, the nine months period ended December 31, 2008, various improvements were observed toward the establishment of network environment which allows users to access content in high-capacity and with high-definition. For example, mobile phone offers an increasing range of functions, flat-rate packets plan for mobile phone charges have widely spread, and Next Generation Network (NGN) services are commercialized. At the same time, various content ranging from video, music, online game to lifestyle-related information such as medical and health are digitalized further to cater ever diversifying market needs. The launch of internet connected TV was another marked event. The overall environment in terms of network, software and hardware, have been improving, which allows users to enjoy content more easily.

Against this backdrop, in anticipation of the trends of the growing Japanese content distribution market, Faith Group has actively taken part in creating a new content distribution structure through acquisitions and building partnership with other leading companies.

The Group promotes development of new multi-platform, multi-content markets, in which a wide range of contents are distributed to any kind of networks or terminal devices. The Group has been promoting to improve users' environment for content distribution services utilizing NFRM® (Near Field Rights Management™) service, a proprietary viewing rights authentication technology and also applicable contents.

The Group also established a new distribution system through which content creators are able to deliver their content such as music and video directly to the consumers. It enabled the distribution of content to both Japanese and global markets. In the medical and health information distribution business, the Group launched a full-scale operation of a medical service using electronic recording system that satisfies the medical data storing guideline under the new health care system in Japan.

In the electronic money field, with rising demand in the market, the volume of payment settled in the Group's "WebMoney" showed further increase. One factor behind this result was that "WebMoney" has strength in online game settlement, a main category of contents distributed to PC, and it maintained high market share during the period under review. In addition, the acquisitions of new affiliated stores and joint promotional campaign with existing affiliated stores led to this result.

As a result, consolidated net sales for the first nine months of fiscal 2008 increased by 9.1% year on year to ¥39,621 million led by the continuous high growth in the Electronic Money Business. Operating profit was ¥1,319 million, down 19.9% year on year, and recurring profit was ¥961 million, down 35.0% year on year, mainly due to the upfront investments on the creation of new multi-content distribution markets on the multi-platforms. Net profit decreased by 84.2% year on year to ¥206 million because of the absence of extraordinary profit that was recorded in the same period of the previous fiscal year.

Information on each business segment is as follows:

<Contents Business>

During the consolidated nine months period under review, the Group has expanded and enhanced its operating base through activities such as building partnership with other leading companies.

1) In April 2008, a consolidated subsidiary, GIGA NETWORKS, INC. launched a NFRM™ corresponding content distribution site called "GIGA Miranca" both for mobile and PC. The number of content available on this site reached about 2,000 as of December 31, 2008, meanwhile the initial number of the titles was about 1,000. The Group produced videos in cooperation with Desperado, Inc., a consolidated subsidiary, or other TV station, and executed a new business scheme of video production, including video distribution in addition to broadcasting and DVD sales.

2) In August 2008, in cooperation with MySpace Japan, Brave, Inc., a consolidated subsidiary, launched "viBirth" as an official online store on MySpace, one of the largest Social Networking Service (SNS) in the world. At viBirth, the Group provides support to music and video creators developing their businesses.

3) In the same month, KAZAS Channel™, a portal site corresponding to NFRM™ service, has been pre-installed on the digital terrestrial tuner for PC. On the DTTV tuner, "ROBRO", an integral

application system, is also mounted, to enable both the terrestrial digital channels and web-sites accessible via one browser. Also, infrared data communication, the most common communication method among consumer electronics, was equipped on “ROBRO” to transmit various contents.
4) In September 2008, a film produced by Desperado, Inc., a consolidated subsidiary, hit screens and achieved good results. "PACO and the Magical Book" ranked in the top 10 for over two-month span.
5) In October 2008, the Group launched a full-scale operation of “Pocket Karte,” a medical records retrieval service in electronic format via mobile phone. The Group had been conducting a test service of Pocket Karte in cooperation with WILLCOM, Inc. and other companies since June 2008.
6) Also in October 2008, Brave launched "vitCrew". By pasting vitCrew code into individual websites and blogs, the site managers are able to distribute pay-content online. In the following month, Brave launched "CREATORS Lab" to provide a comprehensive support to video creators.
7) In December 2008, GIGA NETWORKS, INC., a consolidated subsidiary, started collaboration with ISAO CORPORATION under CSK Group. The alliance formed between the top two companies in the mobile video distribution business has expanded its users reach.

As a result, net sales in the Contents Business totaled ¥9,741 million, down 18.4% year on year. This figure resulted from a decline in revenues mainly due to disposal of overseas content distribution subsidiaries despite strong sales in Japan helped by the aggressive business expansion through partnerships with other companies and other measures. Operating profit fell by 17.2% year on year to ¥967 million caused by the increase of upfront investment for formulation of network system applicable to multi-platforms and multi-content, and also for production and procurement costs of content suitable for the new distribution system.

<Electronic Money Business>

At the end of September 2008, the number of broadband subscribers in Japan reached over 29.75 million according to the Information and Communications Statistics Database issued by Japanese Ministry of Internal Affairs and Communications. Demands for electronic money continued to increase in the digital content market for the purchase of online game, the mainstay of the electronic money business, as well as mobile content and other content such as mobile content and video. Against this backdrop, the volume of online payment settled in “WebMoney” sharply increased, since it provided easy, secure and convenient solutions.
1) In April 2008, the Group launched the sale of “WebMoney” at Seven-Eleven stores, the largest convenience store chain.
2) In June 2008, the Group started advertisement solution service for PC, “WebMoney Point Park”, which enables users to earn “WebMoney” just by applying to campaign.
3) In cooperation with one of the largest game portal in Japan, sales of the partner brand’s electronic money, “funcash WM”, in September 2008.
4) A mobile version of “WebMoney Point Park” has started in October 2008.
5) In the same month, the Group launched membership service, “WebMoney Wallet Plus”, which enables users to settle secure payment on the internet and also gives special points and opportunity to exchange points for exclusive gift items.

The Group vastly increased amount of settlement, by acquisitions of new affiliated stores and sales promotional campaign with existing stores, in addition to those new services.

As a result, net sales in the Electronic Money Business increased 24.2% year on year to ¥28,852. Operating profit fell by 27.3% year on year to ¥303 million due to the development and operation of new services and enforcement of management structure.

<Other Businesses>

Factors such as revenues from the point-card system business led sales in other businesses to ¥1,027 million decrease by 11.3% year on year. Operating profit was ¥61 million, down 19.7% year on year.

*Figures for the first nine months of the consolidated fiscal 2007 and the year on year change between the first nine months of the consolidated fiscal 2007 and 2008 are provided in Qualitative information regarding consolidated operating results for reference purposes.

2. Qualitative information regarding consolidated financial positions

(1) Positions of assets, liabilities and net assets

Total assets as of the end of the 3rd quarter of FY2008 decreased by ¥3,291 million from the end of the previous consolidated fiscal year to ¥32,882 million, due to the decrease in amortization of goodwill caused by write-off, and in current price of investment securities.

Liabilities decreased by ¥2,248 million from the end of the previous consolidated fiscal year to ¥17,381, by repayment of dept and reduction of reserve for subsidiaries losses.

Net assets decreased by ¥1,043 million against the end of the preceding consolidated fiscal year to ¥15,501 million. Shareholders' equity ratio advanced by 2.0 percent point from the end of March 2008 to 43.5%.

(2) Positions of cash flows

Cash and cash equivalents of the 3rd quarter of FY2008 decreased by ¥1,421 million from the end of the previous consolidated fiscal year to ¥9,192 million.

Cash flow from operating activities was ¥2,693 million of excess of income despite accounts receivable increased ¥931 million, due to ¥464 million of profit before income taxes, ¥2,019 million of goodwill amortization and ¥373 million of depletion.

Cash flow from investing activities was ¥1,476 million of excess over expenditure caused by ¥636 million of expenditure for acquisition of tangible fixed assets and software, ¥381 million of loan receivable and ¥570 million of repayment of fixed deposit.

Cash flow from financing activities was ¥2,325 million of excess over expenditure due to ¥1,547 million of expenditure repayment of borrowed money and ¥297 million of expenditure on repurchased stock.

3. Qualitative information regarding forecast of consolidated financial results

Since operating results for the 3rd quarter of FY2008 have advanced as planned compared with forecasts released on November 14, 2008 in the BRIEF STATEMENT OF CONSOLIDATED FINANCIAL RESULTS FOR THE 3rd QUARTER OF THE FISCAL YEAR ENDING MARCH 2009, the Company has not revised forecasts for consolidated operating results for fiscal 2008.

4. Others

(1) Changes in major subsidiaries during the 3rd quarter of FY2008 (Changes in specific subsidiaries causing change in the scope of consolidation): None

(2) Adoption of simplified methods in accounting methods

(Simplified methods in accounting methods):

1. Estimate for possible losses on loans
   Estimates for possible losses on loans are maintained at the estimated rate of losses for the previous consolidated fiscal 2008 unless there are significant changes.
2. Depreciation
   As for tangible fixed assets that are depreciated by the declining-balance method, the depreciation expense is computed by the proportional distribution of the depreciation expense for the fiscal year.

(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.

(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") : Applicable

1. Effective from the fiscal year under review, new accounting standards (12th edition) and its implementation guidance (16th edition) have applied. The quarterly consolidated financial statement is based on the quarterly consolidated financial standards.
2. Inventories held for the purpose of ordinary sales were previously evaluated at cost mainly using the total average method. Effective from the 1st quarter ended June 30, 2008, Faith and its consolidated subsidiaries adopted the "Accounting Standard for Measurement of Inventories" (ASBJ Statement No.9; July 5, 2006), and these inventories are measured by means of the cost method mainly based on the total average method, which evaluates the amount of the inventories shown on the balance sheet

by writing them down based on their decrease in profitability. The change in methods will not effect on profit and loss.

3. Adoption of accounting standard for lease transactions

   With respect to finance lease transactions that do not transfer ownership, previously Faith used accounting methods in accordance with those for lease transactions. However, because Accounting Standard for Lease Transactions (Accounting Standards Board of Japan Statement No.13, revised March 30, 2007) and Guidance on Accounting Standard for Lease Transactions (Accounting Standards Board of Japan Guidance No.16, revised March 30, 2007) can be adopted for quarterly consolidated financial statements from fiscal years beginning on or after April 1, 2008, from the 1st quarter Faith adopted that accounting standard and implemented accounting treatments in adherence with those for normal sales transactions.

   In addition, regarding the depreciation and amortization method for lease assets related to finance lease transactions that do not transfer ownership to the lessee, Faith has adopted a straight-line method that assumes the years of service lives are lease periods and residual values are zero.

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

(Unit: thousands of yen)

	the 3rd quarter of FY2008 (As of December 31, 2008)	FY 2007 (As of March 31, 2008)
	Amount	Amount
(Assets)		
Current assets		
Cash and deposits	11,083,243	13,424,006
Accounts and notes receivable	7,768,164	6,861,259
Marketable securities	1,739,125	250,227
Commercial products	482,567	202,489
Products in progress	44,262	269,123
Primary materials and inventory goods	21,077	17,113
Accrued refund income tax	486,510	516,982
Deferred tax assets	528,451	763,972
Others	733,634	588,379
Allowance for doubtful accounts	△247,424	△209,568
Total current assets	22,639,609	22,683,987
Fixed assets		
Tangible fixed assets	519,611	660,312
Intangible fixed assets		
Goodwill	5,719,026	7,607,662
Others	741,382	922,715
Total intangible fixed assets	6,460,409	8,530,378
Investment and other assets		
Investment securities	2,520,640	3,490,977
Others	835,096	920,572
Allowance for doubtful receivable	△106,922	△134,516
Total investments and other assets	3,248,814	4,277,033
Total fixed assets	10,228,834	13,467,724
Expenditure for stock delivering prescription	14,535	22,567
Total assets	32,882,983	36,174,279
(Liabilities)		
Current liabilities		
Trade notes and Accounts payable	6,245,767	5,922,813
Short-term loans	2,029,928	2,529,928
Income taxes payable	128,635	136,221
Allowance for costs of card use	3,368,648	2,873,200
Allowance for points	384,189	468,391
Allowance for bonus payments	58,494	87,445
Others	1,215,698	1,973,507
Total current liabilities	13,431,361	13,991,508
Fixed liabilities		
Long-term liabilities	3,061,030	4,083,472
Deferred tax liabilities	572,074	522,858
Allowance for retirement benefits	63,626	49,229
Reserve for subsidiaries losses	-	300,561
Others	252,932	681,599
Total fixed liabilities	3,949,663	5,637,720
Total liabilities	17,381,025	19,629,228

	the 3rd Quarter of FY2008 (As of December 31, 2008)	FY2007 (As of March 31, 2008)
	Amount	Amount
(Net assets)		
Shareholder's equity		
Common stock	3,218,000	3,218,000
Capital surplus	3,708,355	3,708,355
Retained earning	7,701,825	7,694,895
Treasury stock	△651,377	△354,269
Total shareholder's equity	13,976,803	14,266,980
Valuation and translation adjustments		
Net unrealized gains on investment securities	691,133	799,398
Foreign currency translation adjustments	△375,309	△52,807
Total valuation and translation adjustments	315,824	746,591
Minority interests	1,209,330	1,531,478
Total net assets	15,501,957	16,545,050
Total liability and net assets	32,882,983	36,174,279

(2) Consolidated Profit and Loss Statement for the 3rd Quarter
3rd Quarter of this fiscal year (April 1, 2008 through December 31, 2008)

(Thousands of yen)

	the 3rd Quarter of FY2008 (As of December 31, 2008)
Net sales	39,621,547
Cost of Sales	31,083,534
Gross profit	8,538,013
Selling, general and administrative expenses	7,218,810
Operating profit	1,319,203
Non-operating profit	
Interest income	45,047
Dividend income	30,978
Interest securities	9,889
Miscellaneous receipts	21,498
Total non-operating profit	107,413
Non-operating expenses	
Interest expense	61,865
Investment profit on equity method	174,159
Foreign exchange loss	193,091
Miscellaneous expense	35,674
Total non-operating expenses	464,790
Recurring profit	961,825
Extraordinary profit	
Gain on disposal of investment securities	141,606
Reversal of allowance for subsidiaries liquidation loss	95,968
Others	56,797
Total extraordinary profit	294,373
Extraordinary loss	
Loss from investment securities valuation	171,698
Loss from disposal of business	287,650
Amortization of goodwill	294,976
Others	37,109
Total extraordinary loss	791,434
Quarterly net profit before income taxes	464,764
Corporate, local, and business taxes	351,318
Income or Loss on minority shareholders	△93,267
Net profit during the accounting period	206,713

(3) Consolidated Statements of Cash Flows

	the 3rd Quarter of FY2008 (April 1, 2008 through December 31, 2008)
Item	Amount, thousand of yen
Cash flow from operating activities	
Quarterly profit before income taxes and minority interests	464,764
Depreciation and amortization	373,927
Amortization of goodwill	2,019,312
Increase in allowance for doubtful accounts	△67,056
Decrease in reserve for bonus	△28,951
Decrease in allowance for cost of card use	495,447
Decrease in allowance for unexercised sales promotion points	△84,201
Increase in allowance for retirement benefits	14,396
Allowance for subsidiaries liquidation loss	△300,561
Interest and dividends income	△76,025
Interest on securities	△9,889
Interest expenses	61,865
Foreign exchange gains	179,712
Gains on sale of investment securities	△141,606
Valuation loss on investment securities	171,698
Loss from investment in equity method	174,159
Loss from disposal of business	287,650
Increase (decrease) in accounts and notes receivable-trade	△931,739
Increase (decrease) in inventories	△59,181
Increase in accounts and notes payable-trade	275,011
Decrease (increase) in consumption taxes receivable	△129,116
Others	△78,199
Sub-total	2,611,419
Interest and dividends received	140,132
Interest expenses paid	△42,635
Income tax refund	194,094
Income taxes paid	△209,609
Cash flow from operating activities	2,693,402
Cash flow from investing activities	
Expenditure for deposit of time deposits	△4,760,000
Proceeds from withdrawal of time deposits	4,190,000
Expenditures for acquisition of tangible fixed assets	△152,868
Expenditure for acquisition of software	△484,060
Expenditure for acquisition of investment securities	△113,000
Proceeds from disposal of investment securities	162,929
Expenditure for loans receivable	△381,649
Proceeds from collection of loans	85,043
Others	△23,220
Net cash flow used in investing activities	△1,476,824
Cash flow from financing activities	
Net increase in short-term loans	△500,000
Proceeds from long-term borrowing	25,000
Expenditure for repayment of long-term borrowing	△1,047,442
Proceeds from payment from minorities	69,452
	△297,107
Payment of dividends	△114,135
Expenditure for dividends to minorities	△30,545
	△105,163
	△301,365
Others	△24,700
Net cash flow used in financing activities	△2,325,996
Effect of exchange rate on cash and cash equivalents	△244,811
Net increase in cash and cash equivalents	△1,354,230
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
Cash and cash equivalents at end of year	9,192,368

Effective from the fiscal year under review, new accounting standards (12th edition) and its implementation guidance (14th edition) have applied. The quarterly consolidated financial statement is based on the quarterly consolidated financial standards.

(4) Explanatory note regarding premise of a going concern
Not applicable

(5) Segment Information
a. Business segment information
3rd quarter of the fiscal year 2008 (April 1, 2008 through December 31, 2008)
(Unit: thousands of yen)

	Content distribution services	Electronic Money	Other businesses	Total	Eliminations /Corporate	Consolidated
Net sales						
Sales to outside customers	9,741,489	28,852,649	1,027,407	39,621,547	−	39,621,547
Inter-group 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 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 of electronic money and providing electronic settlement platforms
Other businesses	Point service and other business

b. Geographical segment information
The 3rd quarter of this fiscal year ending March 2009 (April 1, 2008 through December 31, 2008)
Geographical segment information is omitted since net sales in Japan dominated more than 90% of total sales.

c. Overseas sales
The 3rd quarter of this fiscal year (April 1, 2008 through September 30, 2008)
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
The balance of treasury stock as of the end of the 3rd quarter of FY2008 increased by ¥297,107 thousand to ¥651,377 thousand, from the end of the previous consolidated fiscal year. This is caused by the repurchase of treasury stock executed from November 17 to December 19, under the resolution of the Board of Directors meeting held on November 14, 2008

[Reference]

Consolidated financial Results for the 3rd quarter of the previous fiscal year

(1) Consolidated profit and loss for the 3rd quarter of previous fiscal year

	the 3rd Quarter of FY2007 (April 1, 2007 through December 31, 2007)
	Amount (Thousands of yen)
I. Net sales	36,320,008
II. Cost of Sales	26,514,290
Gross profit	9,805,718
III.Selling, general and administrative expenses	8,158,291
Operating profit	1,647,426
IV. Non-operating profit	345,170
1. Interest received	93,499
2. Interest on securities	21,573
3. Exchange profit	127,807
4. Others	102,289
V. Non-operating expenses	512,934
1. Interest paid	140,979
2. Investment loss on equity method	330,484
3. Others	41,470
Recurring profit	1,479,662
VI. Extraordinary profit	1,610,876
1.Gain on disposal of fixed assets	228,505
2.Gain on transfer of operation	835,896
3.Gain on sale of subsidiaries	140,983
4.Change of scope of equity method	405,490
VII. Extraordinary loss	348,468
1.Loss from disposal of fixed assets	31,930
2.Loss from investment securities valuation	106,022
3.Transfer to allowance for doubtful debt	10,000
4.Loss from entrusted development	160,000
5 Prior period adjustment	38,682
6.Others	1,832
Quarterly net profit before income taxes	2,742,071
Corporate, local, and business taxes	1,281,093
Income or Loss on minority shareholders	154,689
Quarterly net profit or loss	1,306,288

(2) Segment Information

Business segment information

3rd quarter of the previous fiscal year (April 1, 2007 through December 31, 2007) (Unit: thousands of yen)

	Content distribution services	Electronic Money	Other businesses	Total	Eliminations /Corporate	Consolidated
Net sales						
(1) Sales to outside customers	11,934,520	23,227,505	1,157,981	36,320,008	−	36,320,008
(2) Inter-group sales and transfers	149,528	4,753	−	154,282	△154,282	−
Total	12,084,049	23,232,259	1,157,981	36,474,290	△154,282	236,320,008
Operating profit	1,168,175	417,785	76,152	1,662,113	△14,686	1,647,426

Notes: 1. Method of businesses segmentation: The Company and its group companies' businesses are classified 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 of electronic money and providing electronic settlement platforms
Other businesses	Point service and other business