



(Translation)

Press Release

December 17, 2007

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Director, President and CEO

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Section 1)

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**(Correction) Notice Concerning Partial Revision of Brief Report of Interim Non-Consolidated
Financial Results for First Half of Fiscal Year Ending March 31, 2008**

Minebea Co., Ltd. ("Minebea") announces a partial revision to the Brief Report of Interim Non-Consolidated Financial Results for First Half of Fiscal Year Ending March 31, 2008 published on October 30, 2007 as follows.

1. Reason for correction

Minebea had made a timely disclosure to the Tokyo Stock Exchange on October 30, 2007 concerning the expected posting of an extraordinary loss for the latter half of the year on the non-consolidated results, but the amount of the extraordinary loss was determined by the time the half year financial report was to be submitted. Therefore, the interim non-consolidated statement was adjusted to reflect the subsequent influential accounting event.

The details of the corrections are as follows:

A 4,193 million yen extraordinary loss was posted due to the recording of an allowance for bad debts arising from the liquidation of Singaporean subsidiary Minebea Technologies Pte. Ltd. A deferred tax

asset of 1,635 million yen was also recorded as the recognized amount of the tax effect arising from the posting of the 4,193 million yen extraordinary loss.

Additionally, because the above event is a transaction between affiliated companies that will be completely eliminated on the consolidated statements, the correction applies only to the interim non-consolidated financial statements and not to the consolidated ones.

No changes have been made to the consolidated or non-consolidated earnings forecasts for the fiscal year ending March 31, 2008.

2. Indication of corrections

Corrections are indicated in the annex by underline.

【Annex】 Corrections

(Reference) BRIEF REPORT OF NON-CONSOLIDATED FINANCIAL RESULTS

1. Business performance (April 1, 2007 through September 30, 2007)

【Before correction】

(1) Results of Operations

(The percentages of net sales, operating income, ordinary income and net income show variance against previous interim period.)

	Net sales (millions of yen)	% Change	Operating income (millions of yen)	% Change	Ordinary income (millions of yen)	% Change
FY2008 Interim	114,833	0.6	3,367	(23.0)	4,461	(9.8)
FY2007 Interim	114,170	21.2	4,375	—	4,946	6.7
FY2007	228,406	—	8,948	—	12,396	—

	Net income (millions of yen)	% Change	Net income per share (yen)
FY2008 Interim	<u>1,910</u>	<u>(24.9)</u>	<u>4.79</u>
FY2007 Interim	2,544	48.5	6.38
FY2007	5,618	—	14.08

(2) Financial Position

	Total assets (millions of yen)	Net assets (millions of yen)	Equity ratio (%)	Net assets per share (yen)
FY2008 Interim	<u>355,847</u>	<u>178,158</u>	<u>50.1</u>	<u>446.49</u>
FY2007 Interim	358,196	178,755	49.9	447.96
FY2007	357,104	181,346	50.8	454.47

(Reference) Shareholders' equity: 178,158 million yen at September 30, 2007

178,755 million yen at September 30, 2006

181,346 million yen at March 31, 2007

【After correction】

(1) Results of Operations

(The percentages of net sales, operating income, ordinary income and net income show variance against previous interim period.)

	Net sales (millions of yen)	% Change	Operating income (millions of yen)	% Change	Ordinary income (millions of yen)	% Change
FY2008 Interim	114,833	0.6	3,367	(23.0)	4,461	(9.8)
FY2007 Interim	114,170	21.2	4,375	—	4,946	6.7
FY2007	228,406	—	8,948	—	12,396	—

	Net income (millions of yen)	% Change	Net income per share (yen)
FY2008 Interim	<u>(647)</u>	<u>—</u>	<u>(1.62)</u>
FY2007 Interim	2,544	48.5	6.38
FY2007	5,618	—	14.08

(2) Financial Position

	Total assets (millions of yen)	Net assets (millions of yen)	Equity ratio (%)	Net assets per share (yen)
FY2008 Interim	<u>353,289</u>	<u>175,600</u>	<u>49.7</u>	<u>440.08</u>
FY2007 Interim	358,196	178,755	49.9	447.96
FY2007	357,104	181,346	50.8	454.47

(Reference) Shareholders' equity: 175,600 million yen at September 30, 2007

178,755 million yen at September 30, 2006

181,346 million yen at March 31, 2007

5. Interim Non-Consolidated Financial Statements

(1) Interim Non-Consolidated Balance Sheets

【Before correction】

	As of September 30, 2006		As of September 30, 2007		Increase (Decrease)	As of March 31, 2007	
	Millions of yen	% Comp.	Millions of yen	% Comp.	Millions of yen	Millions of yen	% Comp.
ASSETS							
Current assets	124,589	34.8	<u>119,653</u>	<u>33.6</u>	<u>(4,935)</u>	124,653	34.9
Cash and cash equivalents.....	10,624		8,887			11,878	
Notes receivable.....	4,389		2,776			2,861	
Accounts receivable	56,251		55,363			52,437	
Inventories.....	9,301		9,116			8,411	
Short-term loans receivable from affiliates	41,254		42,388			47,461	
Deferred tax assets.....	4,394		<u>4,192</u>			4,584	
Others	4,228		2,814			2,672	
Allowance for doubtful receivables	(5,854)		<u>(5,884)</u>			(5,654)	
Fixed assets	233,584	65.2	236,189	<u>66.4</u>	2,605	232,440	65.1
Tangible fixed assets	25,186		25,222			24,183	
Intangible fixed assets.....	3,118		2,919			3,013	
Investments and other assets	205,279		208,047			205,243	
Investments in securities.....	9,727		7,151			8,953	
Investments securities in affiliates	161,861		162,255			161,861	
Investments in partnerships with affiliates	32,406		36,152			32,406	
Long-term loans receivable from affiliates	541		404			501	
Deferred tax assets.....	388		699			321	
Others	794		1,737			1,602	
Allowance for doubtful receivables	(440)		(353)			(403)	
Deferred charges	23	0.0	5	0.0	(18)	10	0.0
Total assets	358,196	100.0	<u>355,847</u>	100.0	<u>(2,349)</u>	357,104	100.0

	As of September 30, 2006		As of September 30, 2007		Increase (Decrease)	As of March 31, 2007	
	Millions of yen	% Comp.	Millions of yen	% Comp.	Millions of yen	Millions of yen	% Comp.
LIABILITIES							
Current liabilities.....	99,880	27.9	113,126	<u>31.8</u>	13,246	97,183	27.2
Notes payable	3,947		3,169			3,133	
Accounts payable.....	36,248		32,759			30,374	
Short-term loans payable.....	38,100		37,300			31,700	
Short-term loans payable from affiliates	—		4,944			5,075	
Current portion of long-term loans payable.....	7,000		11,000			12,000	
Current portion of bonds.....	3,000		15,000			—	
Accrued income taxes	578		735			2,172	
Accrued bonuses	2,074		2,313			2,062	
Allowance for bonuses to directors and corporate auditors	—		20			69	
Allowance for business restructuring losses	4,946		64			5,483	
Others	3,984		5,819			5,112	
Long-term liabilities.....	79,561	22.2	64,562	<u>18.1</u>	(14,998)	78,573	22.0
Bonds	36,500		21,500			36,500	
Long-term loans payable.....	43,000		43,000			42,000	
Allowance for retirement benefits to executive officers	61		62			73	
Total liabilities.....	179,441	50.1	177,689	<u>49.9</u>	(1,752)	175,757	49.2
NET ASSETS							
Shareholders' equity	174,988	48.9	<u>175,962</u>	<u>49.5</u>	<u>974</u>	178,051	49.9
Common stock	68,258	19.1	68,258	<u>19.2</u>	—	68,258	19.1
Capital surplus	94,756	26.4	94,756	<u>26.6</u>	0	94,756	26.6
Capital reserve	94,756		94,756			94,756	
Others	0		0			0	
Earning surplus.....	12,038	3.4	<u>13,032</u>	<u>3.7</u>	<u>993</u>	15,111	4.2
Earned surplus	2,085		2,085			2,085	
Others							
Reserve for general purpose.....	6,500		6,500			6,500	
Retained earnings carried forward.	3,453		<u>4,447</u>			6,526	
Treasury stock	(66)	(0.0)	(85)	(0.0)	(19)	(76)	(0.0)
Revaluation / Translation differences.....	3,767	1.0	2,195	0.6	(1,571)	3,294	0.9
Difference on revaluation of other marketable securities	3,767		2,195			3,294	
Deferred hedge gain or losses	—		(0)			—	
Total net assets.....	178,755	49.9	<u>178,158</u>	<u>50.1</u>	<u>(596)</u>	181,346	50.8
Total liabilities and net assets.....	358,196	100.0	<u>355,847</u>	100.0	<u>(2,349)</u>	357,104	100.0

【After correction】

	As of		As of		Increase (Decrease)	As of	
	September 30, 2006		September 30, 2007			March 31, 2007	
	Millions of yen	% Comp.	Millions of yen	% Comp.	Millions of yen	Millions of yen	% Comp.
ASSETS							
Current assets	124,589	34.8	<u>117,095</u>	<u>33.1</u>	(7,494)	124,653	34.9
Cash and cash equivalents.....	10,624		8,887			11,878	
Notes receivable.....	4,389		2,776			2,861	
Accounts receivable	56,251		55,363			52,437	
Inventories.....	9,301		9,116			8,411	
Short-term loans receivable from affiliates	41,254		42,388			47,461	
Deferred tax assets.....	4,394		<u>5,828</u>			4,584	
Others	4,228		2,814			2,672	
Allowance for doubtful receivables	(5,854)		(10,078)			(5,654)	
Fixed assets	233,584	65.2	236,189	<u>66.9</u>	2,605	232,440	65.1
Tangible fixed assets	25,186		25,222			24,183	
Intangible fixed assets.....	3,118		2,919			3,013	
Investments and other assets	205,279		208,047			205,243	
Investments in securities.....	9,727		7,151			8,953	
Investments securities in affiliates	161,861		162,255			161,861	
Investments in partnerships with affiliates	32,406		36,152			32,406	
Long-term loans receivable from affiliates	541		404			501	
Deferred tax assets.....	388		699			321	
Others	794		1,737			1,602	
Allowance for doubtful receivables	(440)		(353)			(403)	
Deferred charges	23	0.0	5	0.0	(18)	10	0.0
Total assets	358,196	100.0	<u>353,289</u>	100.0	(4,907)	357,104	100.0

	As of		As of		Increase (Decrease)	As of	
	September 30, 2006		September 30, 2007			March 31, 2007	
	Millions of yen	% Comp.	Millions of yen	% Comp.		Millions of yen	Millions of yen
LIABILITIES							
Current liabilities.....	99,880	27.9	113,126	<u>32.0</u>	13,246	97,183	27.2
Notes payable	3,947		3,169			3,133	
Accounts payable.....	36,248		32,759			30,374	
Short-term loans payable.....	38,100		37,300			31,700	
Short-term loans payable from affiliates	—		4,944			5,075	
Current portion of long-term loans payable.....	7,000		11,000			12,000	
Current portion of bonds.....	3,000		15,000			—	
Accrued income taxes	578		735			2,172	
Accrued bonuses	2,074		2,313			2,062	
Allowance for bonuses to directors and corporate auditors	—		20			69	
Allowance for business restructuring losses.....	4,946		64			5,483	
Others	3,984		5,819			5,112	
Long-term liabilities.....	79,561	22.2	64,562	<u>18.3</u>	(14,998)	78,573	22.0
Bonds	36,500		21,500			36,500	
Long-term loans payable.....	43,000		43,000			42,000	
Allowance for retirement benefits to executive officers	61		62			73	
Total liabilities.....	179,441	50.1	177,689	<u>50.3</u>	(1,752)	175,757	49.2
NET ASSETS							
Shareholders' equity	174,988	48.9	<u>173,404</u>	<u>49.1</u>	(<u>1,583</u>)	178,051	49.9
Common stock	68,258	19.1	68,258	<u>19.3</u>	—	68,258	19.1
Capital surplus	94,756	26.4	94,756	<u>26.8</u>	0	94,756	26.6
Capital reserve	94,756		94,756			94,756	
Others	0		0			0	
Earning surplus.....	12,038	3.4	<u>10,474</u>	<u>3.0</u>	(<u>1,564</u>)	15,111	4.2
Earned surplus	2,085		2,085			2,085	
Others							
Reserve for general purpose.....	6,500		6,500			6,500	
Retained earnings carried forward.	3,453		<u>1,889</u>			6,526	
Treasury stock	(66)	(0.0)	(85)	(0.0)	(19)	(76)	(0.0)
Revaluation / Translation differences.....	3,767	1.0	2,195	0.6	(1,571)	3,294	0.9
Difference on revaluation of other marketable securities	3,767		2,195			3,294	
Deferred hedge gain or losses	—		(0)			—	
Total net assets.....	178,755	49.9	<u>175,600</u>	<u>49.7</u>	(<u>3,154</u>)	181,346	50.8
Total liabilities and net assets.....	358,196	100.0	<u>353,289</u>	100.0	(<u>4,907</u>)	357,104	100.0

(2) Interim Non-Consolidated Statements of Income
【Before correction】

	Half year ended September 30, 2006		Half year ended September 30, 2007		Increase (Decrease)	Year ended March 31, 2007		
	Millions of	%	Millions of	%		Millions of	Millions of	%
	yen	Comp.	yen	Comp.		yen	yen	Comp.
Net sales	114,170	100.0	114,833	100.0	663	228,406	100.0	
Cost of sales	100,604	88.1	101,461	88.4	856	200,555	87.8	
Gross profit.....	13,565	11.9	13,372	11.6	(193)	27,851	12.2	
Selling, general and administrative expenses.....	9,190	8.1	10,005	8.7	814	18,903	8.3	
Operating income.....	4,375	3.8	3,367	2.9	(1,007)	8,948	3.9	
Other income	1,647	1.4	2,296	2.0	648	5,579	2.4	
Interest income	311		429			647		
Dividends income.....	1,007		1,575			4,159		
Rent income of fixed assets	83		77			165		
Others.....	244		213			606		
Other expenses	1,076	0.9	1,202	1.0	126	2,130	0.9	
Interest expenses	392		536			811		
Interest on bonds	370		374			734		
Foreign currency exchange loss	187		200			331		
Others.....	126		90			253		
Ordinary income	4,946	4.3	4,461	3.9	(485)	12,396	5.4	
Extraordinary income	489	0.4	45	0.0	(443)	758	0.3	
Gain on sales of fixed assets.....	195		27			228		
Gain on sales of investments securities..	—		—			0		
Reversal of allowance for doubtful receivables.....	293		18			529		
Extraordinary loss.....	1,571	1.3	936	0.8	(634)	3,789	1.6	
Loss on sales of fixed assets	13		2			52		
Loss on disposal of fixed assets.....	73		135			288		
Impairment loss.....	68		69			74		
Allowance for doubtful receivables	—		198			—		
Loss on after-care of products	13		—			33		
Business restructuring loss.....	1,402		—			2,461		
Compensation payments	—		—			70		
Settlement loss	—		—			808		
Retirement benefits to directors and corporate auditors.....	—		531			—		
Income before income taxes	3,864	3.4	3,570	3.1	(294)	9,365	4.1	
Income taxes (including enterprise tax).....	610		942			2,859		
Adjustment of income taxes	709		716			888		
Total income taxes	1,319	1.2	1,659	1.4	339	3,747	1.6	
Net income.....	2,544	2.2	1,910	1.7	(633)	5,618	2.5	

【After correction】

	Half year ended September 30, 2006		Half year ended September 30, 2007		Increase (Decrease) Millions of yen	Year ended March 31, 2007	
	Millions of yen	% Comp.	Millions of yen	% Comp.		Millions of yen	% Comp.
Net sales	114,170	100.0	114,833	100.0	663	228,406	100.0
Cost of sales	100,604	88.1	101,461	88.4	856	200,555	87.8
Gross profit.....	13,565	11.9	13,372	11.6	(193)	27,851	12.2
Selling, general and administrative expenses.....	9,190	8.1	10,005	8.7	814	18,903	8.3
Operating income.....	4,375	3.8	3,367	2.9	(1,007)	8,948	3.9
Other income	1,647	1.4	2,296	2.0	648	5,579	2.4
Interest income	311		429			647	
Dividends income.....	1,007		1,575			4,159	
Rent income of fixed assets	83		77			165	
Others.....	244		213			606	
Other expenses	1,076	0.9	1,202	1.0	126	2,130	0.9
Interest expenses	392		536			811	
Interest on bonds	370		374			734	
Foreign currency exchange loss	187		200			331	
Others.....	126		90			253	
Ordinary income	4,946	4.3	4,461	3.9	(485)	12,396	5.4
Extraordinary income	489	0.4	45	0.0	(443)	758	0.3
Gain on sales of fixed assets.....	195		27			228	
Gain on sales of investments securities..	—		—			0	
Reversal of allowance for doubtful receivables	293		18			529	
Extraordinary loss.....	1,571	1.3	<u>5,130</u>	<u>4.5</u>	<u>3,558</u>	3,789	1.6
Loss on sales of fixed assets	13		2			52	
Loss on disposal of fixed assets.....	73		135			288	
Impairment loss.....	68		69			74	
Allowance for doubtful receivables	—		<u>4,392</u>			—	
Loss on after-care of products	13		—			33	
Business restructuring loss.....	1,402		—			2,461	
Compensation payments	—		—			70	
Settlement loss	—		—			808	
Retirement benefits to directors and corporate auditors.....	—		531			—	
Income before income taxes (loss)	3,864	3.4	(623)	(0.6)	(4,488)	9,365	4.1
Income taxes (including enterprise tax)	610		942			2,859	
Adjustment of income taxes	709		(919)			888	
Total income taxes	<u>1,319</u>	<u>1.2</u>	<u>23</u>	<u>0.0</u>	<u>(1,296)</u>	<u>3,747</u>	<u>1.6</u>
Net income (loss).....	2,544	2.2	(647)	(0.6)	(3,191)	5,618	2.5

(3) Interim Statement of Changes in Non-Consolidated Net Assets

FY2008 Interim (April 1, 2007 through September 30, 2007)

【Before correction】

(Amount: millions of yen)

	Shareholders' equity							
	Common stock	Capital surplus			Earning surplus			
		Capital reserve	Others	Total capital surplus	Earned surplus	Others		Total earning surplus
						Reserve for general purpose	Retained earnings carried forward	
Balances at March 31, 2007	68,258	94,756	0	94,756	2,085	6,500	6,526	15,111
Changes								
Cash dividend from earning surplus							(3,990)	(3,990)
<u>Net income</u>							<u>1,910</u>	<u>1,910</u>
Purchase of own shares								
Sales of own shares			0	0				
Changes (net) in non-shareholders' equity items								
Total changes	—	—	0	0	—	—	(2,079)	(2,079)
Balances at Sept. 30, 2007	68,258	94,756	0	94,756	2,085	6,500	<u>4,447</u>	<u>13,032</u>

	Shareholders' equity		Revaluation / Translation differences			Total net assets
	Treasury stock	Total shareholders' equity	Difference on revaluation of other marketable securities	Deferred hedge gains or losses	Total revaluation / translation differences	
Balances at March 31, 2007	(76)	178,051	3,294	—	3,294	181,346
Changes						
Cash dividend from earning surplus		(3,990)				(3,990)
<u>Net income</u>		<u>1,910</u>				<u>1,910</u>
Purchase of own shares	(9)	(9)				(9)
Sales of own shares	0	0				0
Changes (net) in non-shareholders' equity items			(1,099)	(0)	(1,099)	(1,099)
Total changes	(9)	<u>(2,088)</u>	(1,099)	(0)	(1,099)	<u>(3,187)</u>
Balances at Sept. 30, 2007	(85)	<u>175,962</u>	2,195	(0)	2,195	<u>178,158</u>

【After correction】

(Amount: millions of yen)

	Shareholders' equity							
	Common stock	Capital surplus			Earning surplus			
		Capital reserve	Others	Total capital surplus	Earned surplus	Others		Total earning surplus
						Reserve for general purpose	Retained earnings carried forward	
Balances at March 31, 2007	68,258	94,756	0	94,756	2,085	6,500	6,526	15,111
Changes								
Cash dividend from earning surplus							(3,990)	(3,990)
<u>Net loss</u>							<u>(647)</u>	<u>(647)</u>
Purchase of own shares								
Sales of own shares			0	0				
Changes (net) in non-shareholders' equity items								
Total changes	—	—	0	0	—	—	<u>(4,637)</u>	<u>(4,637)</u>
Balances at Sept. 30, 2007	68,258	94,756	0	94,756	2,085	6,500	<u>1,889</u>	<u>10,474</u>

	Shareholders' equity		Revaluation / Translation differences			Total net assets
	Treasury stock	Total shareholders' equity	Difference on revaluation of other marketable securities	Deferred hedge gains or losses	Total revaluation / translation differences	
Balances at March 31, 2007	(76)	178,051	3,294	—	3,294	181,346
Changes						
Cash dividend from earning surplus		(3,990)				(3,990)
<u>Net loss</u>		<u>(647)</u>				<u>(647)</u>
Purchase of own shares	(9)	(9)				(9)
Sales of own shares	0	0				0
Changes (net) in non-shareholders' equity items			(1,099)	(0)	(1,099)	(1,099)
Total changes	(9)	<u>(4,646)</u>	(1,099)	(0)	(1,099)	<u>(5,746)</u>
Balances at Sept. 30, 2007	(85)	<u>173,404</u>	2,195	(0)	2,195	<u>175,600</u>

(5) Notes

(Interim Non-consolidated Statements of Income)
 【Before correction】

<First part omitted>

Half year ended September 30, 2006	Half year ended September 30, 2007
<p><u>6. Business restructuring loss</u> <u>Millions of yen</u> This loss is a provision based on the structural reform plan for the PC keyboard business, etc., which is broken down as follows: Estimated amount of support to affiliates related to business restructuring 1,402</p>	<p><u>6. None</u></p>

Year ended March 31, 2007	
<p><u>6. Business restructuring loss</u> <u>Millions of yen</u> This loss consists of the following allowances and amounts incurred for the current accounting period, based upon the structural reform plan for the PC keyboard business, etc. Loss on disposal of fixed assets related to business restructuring 58 Estimated amount of support to affiliates related to business restructuring 2,402</p>	<p>2,461</p>
Total	2,461

【After correction】

<First part omitted>

Half year ended September 30, 2006	Half year ended September 30, 2007
<p><u>6. None</u></p> <p><u>7. Business restructuring loss</u> <u>Millions of yen</u> This loss is a provision based on the structural reform plan for the PC keyboard business, etc., which is broken down as follows: Estimated amount of support to affiliates related to business restructuring 1,402</p>	<p><u>6. Allowance for doubtful receivables</u> <u>This consists chiefly of a transfer to allowance for bad debt for the company's subsidiary, MINEBEA TECHNOLOGIES PTE. LTD.</u></p> <p><u>7. None</u></p>

Year ended March 31, 2007	
<p><u>6. None</u></p> <p><u>7. Business restructuring loss</u> <u>Millions of yen</u> This loss consists of the following allowances and amounts incurred for the current accounting period, based upon the structural reform plan for the PC keyboard business, etc. Loss on disposal of fixed assets related to business restructuring 58 Estimated amount of support to affiliates related to business restructuring 2,402</p>	<p>2,461</p>
Total	2,461

(6) Per share data
【Before correction】

	Half year ended September 30, 2006	Half year ended September 30, 2007	Year ended March 31, 2007
Net assets per share (yen)	447.96	<u>446.49</u>	454.47
<u>Interim net income per share (yen)</u>	6.38	<u>4.79</u>	14.08
Fully diluted net income per share (yen)	Not stated due to no residual securities in existence.	<u>Not stated due to no residual securities in existence.</u>	Not stated due to no residual securities in existence.

(Note)1. The following are the basis for calculating net assets per share.

	As of September 30, 2006	As of September 30, 2007	As of March 31, 2007
Total net assets (millions of yen)	178,755	<u>178,158</u>	181,346
Deduction from total net assets (millions of yen)	—	—	—
Interim-end net assets related to common stock (millions of yen)	178,755	<u>178,158</u>	181,346
Interim-end common stock used for the calculation of net assets per share (shares)	399,045,417	399,018,869	399,032,396

2. The following are the basis for calculating net income or loss per share and diluted net income per share.

	Half year ended September 30, 2006	Half year ended September 30, 2007	Year ended March 31, 2007
Interim net income per share			
<u>Interim net income (millions of yen)</u>	2,544	<u>1,910</u>	5,618
Amount not available for common stock (millions of yen)	—	—	—
<u>Interim net income related to common stock (millions of yen)</u>	2,544	<u>1,910</u>	5,618
Average shares of common stock outstanding (shares)	399,047,140	399,025,479	399,041,947

【After correction】

	Half year ended September 30, 2006	Half year ended September 30, 2007	Year ended March 31, 2007
Net assets per share (yen)	447.96	<u>440.08</u>	454.47
<u>Interim net income (loss) per share (yen)</u>	6.38	<u>(1.62)</u>	14.08
Fully diluted net income per share (yen)	Not stated due to no residual securities in existence.	<u>Net loss per share for the half year. Not listed because there are no residual securities.</u>	Not stated due to no residual securities in existence.

(Note)1. The following are the basis for calculating net assets per share.

	As of September 30, 2006	As of September 30, 2007	As of March 31, 2007
Total net assets (millions of yen)	178,755	<u>175,600</u>	181,346
Deduction from total net assets (millions of yen)	—	—	—
Interim-end net assets related to common stock (millions of yen)	178,755	<u>175,600</u>	181,346
Interim-end common stock used for the calculation of net assets per share (shares)	399,045,417	399,018,869	399,032,396

2. The following are the basis for calculating interim net income or loss per share.

	Half year ended September 30, 2006	Half year ended September 30, 2007	Year ended March 31, 2007
Interim net income per share			
<u>Interim net income (loss) (millions of yen)</u>	2,544	<u>(647)</u>	5,618
Amount not available for common stock (millions of yen)	—	—	—
<u>Interim net income (loss) related to common stock (millions of yen)</u>	2,544	<u>(647)</u>	5,618
Average shares of common stock outstanding (shares)	399,047,140	399,025,479	399,041,947

**Supplementary Data for Brief Report of Financial Results
for the First Half of Fiscal Year ending March 31, 2008**

5. Non-Consolidated Results of Operations

【Before correction】

(Millions of yen)	Fiscal year ended Mar. 07			Half year ended Sep.07	%Change Y/Y 1st half *1	Prospect for the 2H ending Mar. 08	Prospect for the full year ending Mar. 08	% Change Y/Y *2
	1st half	2nd half	Full year					
Net sales	114,170	114,236	228,406	114,833	+0.6%	120,167	235,000	+2.9%
Operating income	4,375	4,573	8,948	3,367	-23.0%	4,133	7,500	-16.2%
Ordinary income	4,946	7,450	12,396	4,461	-9.8%	8,239	12,700	+2.4%
Net income	2,544	3,074	5,618	1,910	-24.9%	<u>2,090</u>	4,000	-28.8%

*1 First half % change Y/Y : First half in comparison with the first half of the previous fiscal year

*2 Full year % change Y/Y : Full year in comparison with the previous full year

*3 2Q % change Q/Q : 2Q in comparison with 1Q

*4 2Q % change Y/Y : 2Q in comparison with 2Q of the previous fiscal year

*5 Consolidated Results of prospect for the full year is unchanged

【After correction】

(Millions of yen)	Fiscal year ended Mar. 07			Half year ended Sep.07	%Change Y/Y 1st half *1	Prospect for the 2H ending Mar. 08	Prospect for the full year ending Mar. 08	% Change Y/Y *2
	1st half	2nd half	Full year					
Net sales	114,170	114,236	228,406	114,833	+0.6%	120,167	235,000	+2.9%
Operating income	4,375	4,573	8,948	3,367	-23.0%	4,133	7,500	-16.2%
Ordinary income	4,946	7,450	12,396	4,461	-9.8%	8,239	12,700	+2.4%
Net income	2,544	3,074	5,618	-647	-	<u>4,647</u>	4,000	-28.8%

*1 First half % change Y/Y : First half in comparison with the first half of the previous fiscal year

*2 Full year % change Y/Y : Full year in comparison with the previous full year

*3 2Q % change Q/Q : 2Q in comparison with 1Q

*4 2Q % change Y/Y : 2Q in comparison with 2Q of the previous fiscal year

*5 Consolidated Results of prospect for the full year is unchanged