

Translation

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Member of the Financial Accounting Standards Foundation



January 29, 2009

Consolidated Financial Results for the Nine-months Period Ended December 31, 2008

Name of Listed Company: **KOMERI CO., LTD.**
 Shares Listed: 1st Section, Tokyo Stock Exchange
 Company Code: 8218
 URL: <http://www.komeri.bit.or.jp>
 Representative: Yuichiro Sasage, President and COO
 Contact Responsibility: Takamitsu Moriyama, Managing Director and Executive Officer,
 General Manager of Planning Dept
 Phone: +81-25-371-4111 (from overseas)
 Scheduled date to file quarterly securities report: February 13, 2009

(in millions of yen with fractional amounts discarded, unless otherwise noted)

1. Consolidated results for the period from April 1, 2008 to December 31, 2008

(1) Consolidated operating results (% figures show change from previous year.)

	Operating revenue		Operating income		Ordinary profit		Net income	
	Millions of yen	%	Millions of yen	%	Millions of yen	%	Millions of yen	%
Nine months ended December 31, 2008	217,068	—	12,938	—	12,727	—	7,012	—
Nine months ended December 31, 2007	210,425	4.5	13,657	△0.7	13,699	△4.6	7,731	△4.0

	Net income per share	Net income per share, fully diluted
	Yen	Yen
Nine months ended December 31, 2008	135.45	—
Nine months ended December 31, 2007	146.18	—

(2) Consolidated financial position

	Total assets	Net assets	Equity ratio	Net assets per share
	Millions of yen	Millions of yen	%	Yen
As of December 31, 2008	229,293	101,532	44.3	1,969.15
As of March 31, 2008	229,782	97,541	42.5	1,879.79

Reference: Shareholders' equity (millions of yen)

As of December 31, 2008: 101,532

As of March 31, 2008: 97,541

2. Cash dividends

Date of record	Cash dividends per share				
	The first quarter	The second quarter	The third quarter	Year- end	Annual
	Yen	Yen	Yen	Yen	Yen
Year ended March 31, 2008	—	17.00	—	17.00	34.00
Year ending March 31, 2009	—	17.00	—	—	—
Year ending March 31, 2009 (Forecast)	—	—	—	17.00	34.00

Note: Revision of cash dividend forecast during this period. : No

3. Consolidated forecasts for March 2009 period (April 1, 2008 to March 31, 2009)

(% figures show change from previous year.)

	Operating revenue		Operating income		Ordinary profit		Net income		Net income per share
	Millions of yen	%	Millions of yen	%	Millions of yen	%	Millions of yen	%	Yen
Year ending March 31, 2009	277,000	1.1	12,300	△21.1	12,000	△23.1	6,000	△27.6	116.01

Note: Revision of forecast consolidated operating results during this period. : Yes

4. Others

- (1) Significant changes to subsidiaries during this period: No
- (2) Adoption of simplified financial accounting methods and special accounting methods for presenting quarterly consolidated financial statement: Yes
- (3) Changes in accounting principles and procedures, presentation methods and other matters related to preparation of the quarterly consolidated financial statements
 - a) Changes and amendments of accounting standards: Yes
 - b) Other changes: No
- (4) Number of issued shares (common stock)
 - a) Number of shares at the end of the period (including treasury stock)

As of December 31 2008	54,409,168 shares	As of March 31 2008	54,409,168 shares
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 - b) Number of shares of treasury stock at the end of the period

As of December 31 2008	2,847,543 shares	As of March 31 2008	2,519,530 shares
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 - c) Average number of shares of during the period (3 quarters)

Nine months ended December 31 2008.	51,774,271 shares
Nine months ended December 31 2007.	52,887,100 shares

Notes

The forecast statements shown in this document are based on information that was available at the time of preparation of this documents and a certain assumption that the Company assess as rational.

Actual performances and other results may differ materially from these forecasts due to various factors.

From the current fiscal year, the Company has adopted ASBJ Statement No.12, "Accounting Standard for Quarterly Financial Statements," and ASBJ Guidance No.14, "Implementation Guidance for Accounting Standards for Quarterly Financial Statements." In addition ,the Company prepares quarterly financial statements according to "Rules for Quarterly Financial Reporting."