

Consolidated Financial Results for the 3rd Quarter of Fiscal Year 2010

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: Yuuichiro Sasage, President and COO
 Contact Responsibility: Takayoshi Itagaki, Managing Director and Executive Officer,
 General Manager of Planning Dept
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(Note: All amounts are rounded down to the nearest million yen.)

1. Consolidated financial results for period from April 1,2010 to December 31,2010

(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 31,2010	229,454	3.1	14,350	0.8	14,009	1.9	7,330	△7.5
December 31,2009	222,613	2.6	14,231	10.0	13,753	8.1	7,923	13.0

	Net income per share	Net income per share, fully diluted
Nine months ended	Yen	Yen
December 31,2010	143.77	—
December 31,2009	154.98	—

(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, 2010	245,133	110,081	44.9	2,165.75
As of March 31,2010	239,832	105,128	43.8	2,058.10

Reference: Shareholders' equity (millions of yen) As of December 31, 2010: 110,081
 As of March 31, 2010: 105,128

2. 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 31,2010	—	17.00	—	17.00	34.00
Year ending March 31,2011	—	17.00			
Year ending March 31,2011 (Forecast)			—	17.00	34.00

Note: Revision to dividend forecast during this period: No

3. Forecasts of consolidated financial results for fiscal year 2010 (from April 1, 2010 to March 31, 2011)

(% 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, 2011	296,000	3.7	15,300	1.5	14,700	1.9	6,100	△5.6	119.73

Note: Revision to consolidated financial forecast during this period: Yes

4. Others

- (1) Significant changes in subsidiaries during this period (changes in specified subsidiaries involving changes in scope of consolidation) : No
- (2) Adoption of simplified accounting methods and accounting methods specific to quarterly consolidated financial statement: Yes
- (3) Changes in accounting principles , procedures and presentation methods for quarterly consolidated financial statements
 - ① Changes and amendments of accounting standards: Yes
 - ② Other changes: No
- (4) Number of issued shares (common stock)
 - ① Number of shares at the end of the period (including treasury stock)

As of December 31, 2010:	54,409,168 shares
As of March 31, 2010:	54,409,168 shares
 - ② Number of treasury stock

As of December 31, 2010:	3,581,034 shares
As of March 31, 2010:	3,328,752 shares
 - ③ Average number of shares issued during the period

Nine months ended December 30, 2010:	50,988,401 shares
Nine months ended December 30, 2009:	51,123,998 shares

※ Implementation status of quarterly review procedures

This summary of quarterly results is exempt from the quarterly review procedures based on the Financial Instruments and Exchange Law.

Review procedures for the quarterly financial statements based on the Financial Instruments and Exchange Law had not been completed at the time of disclosure of this summary of quarterly results.

※ Notes to consolidated financial forecasts and other items

The forecasts and other forward-looking statements contained in this document are based on information currently available and certain assumption that it judges to be reasonable. Actual results may differ materially due to various factors.