

February 10, 2011

Result of Year-to-date through 3rd Quarter –from April 1, 2010 to December 31, 2010- of FY 2011

Figures in Million Yen, unless otherwise noted

1. Revenue and Income (Accumulated)

	Revenue	Operating Income	Recurring Income	Net Income	Income Per Share
This 3rd Quarter	30,810	2,003	1,934	1,332	26.12Yen
Last 3rd Quarter	30,969	911	840	366	7.38Yen

2. Financial Status

	Total Assets	Net Assets	Capital to Asset Ratio	Net Asset Per Share
End of this 3rd Quarter Dec. 31, 2010	46,976	11,967	23.5%	216.24Yen
End of last Year, March 31,2010	48,507	10,705	20.5%	195.25Yen

3. Forecast of Current Fiscal Year ending March 31, 2011

	Revenue	Operating Income	Recurring Income	Net Income	Net Income Per Share
Revised Forecast	41,000	2,300	2,100	1,400	27.44Yen
<i>Previously Forecasted in August 2010</i>	44,000	2,300	1,950	1,100	21.56Yen

During the 3rd Quarter from October 1 through December 31, 2010, orders for existing products have decreased due to inventory adjustments by domestic customers.

Due to this circumstance, Tomoegawa has pursued offsetting revenue and income decline by developing new products and strengthening worldwide sales activities, as well as continuing cost cutting measures. This effort is reflected in this third quarter's result, where profits were equal to, or better than, the previously released forecast, while 9 months year-to-date revenue fell below the forecast.

Based on this trend, we have revised the sales forecast from 44 billion Yen to 41 billion Yen, while keeping the operating income unchanged at 2.3 billion Yen. In addition, recurring income is revised upwardly to 21 billion Yen from 19.5 billion Yen due to incurring foreign currency exchange gains, and net income is revised to 14 billion from 11 billion thanks to an extraordinary gain from sales of investment securities.