

Epson Toyocom Corporation

Summary of Consolidated Financial Results for the Third Quarter of Fiscal Year 2008

Date: January 29, 2009

1. Consolidated Operating Performance of the Third Quarter (April 1, 2008 to December 31, 2008)

(1) Consolidated Operating Results

Fiscal Year	Sales		Operating Income		Ordinary Income	
	(Millions of Yen)	%	(Millions of Yen)	%	(Millions of Yen)	%
Nine months ended Dec. 31, 2008	65,230	-	2,030	-	2,226	-
Nine months ended Dec. 31, 2007	74,361	5.4	6,633	-27.5	11,433	2.5

Fiscal Year	Net Income		Net Income per share	Net income per share after adjustment with potential shares
	(Millions of Yen)	%	(Yen)	(Yen)
Nine months ended Dec. 31, 2008	1,041	-	5.55	-
Nine months ended Dec. 31, 2007	7,420	8.5	40.92	39.54

Consolidated Financial Status

Fiscal Year	Total Asset	Shareholders' Equity	Shareholders' Equity to Total Liabilities and Net Worth	Shareholders' Equity Per Share
	(Millions of Yen)	(Millions of Yen)	%	(Yen)
Nine months ended Dec. 31, 2008	86,208	51,742	58.7	269.88
2007 (Full Year)	97,489	53,048	54.4	282.67

(Note) Equity Capital : Nine months ended Dec. 31, 2008 50,640 million yen, FY2007(Full Year) 53,048 million yen

2. Status of Dividend

Fiscal Year	Q1	Q2	Q3	Fiscal Year End	Full Year
	(Yen)	(Yen)	(Yen)	(Yen)	(Yen)
2007	-	5.00	-	5.00	10.00
2008	-	5.00	-	-	-
2008(forecast)	-	-	-	5.00	10.00

* Revision to the forecast of dividend. : None

* The dividend shown above is for the ordinary shares.

3. Forecast for FY2008 (April 1, 2008 to March 31, 2009)

	Sales		Operating Income		Ordinary Income		Net Income		Net Income per Share
	(Millions of Yen)	%	(Millions of Yen)	%	(Millions of Yen)	%	(Millions of Yen)	%	(Yen)
Full Year	78,000	-19.3	-3,200	-	-2,600	-	-2,700	-	-14.38

* Revision to the consolidated forecast. : Yes

4. Others

(1) Important transfer of Subsidiaries(,which results in the change in consolidation): None

(2) Application of the simplified Accounting Method and/or the specialized Accounting Method for the Consolidated Financial Report: Yes

(3) Revision to the Standard/Process, Format, etc. on Accounting Method for the Consolidated Financial Report:

① Revision resulted from Amendment of Accounting Standard: Yes

② Revision except for ①: Yes

(4) Number of Issued Shares(Ordinary Shares)

- ① Number of Issued Shares(Including Outstanding Shares): FY2008(Q3) 187,952,054 shares, FY2007(Full Year) 187,952,054 shares
- ② Number of Outstanding Shares: FY2008(Q3) 313,016 shares, FY2007(Full Year) 284,059 shares
- ③ Number of Shares in average(Consolidated Accumulated period): FY2008(Q3) 187,656,029 shares, FY2007(Q3) 181,336,576 shares