

Consolidated Financial Highlights for FY2010 Third Quarter [Japanese GAAP]

(April 1, 2010 through December 31, 2010)

Company name: **TACHI-S CO., LTD.**
 Stock exchange listed: Tokyo Stock Exchange (1st division)
 Code number: 7239
 URL: <http://www.tachi-s.co.jp/>
 Representative: Hiroshi Taguchi, President
 Contact person: Yoshiyuki Nogami, Executive Vice President
 Telephone: 042-546-8117
 Scheduled date for submission of quarterly securities report: February 10, 2011
 Dividend scheduled to be paid from: —
 The additional materials of the financial results: No
 Holding of the quarterly financial results meeting: No

(Amounts less than one million yen are rounded)

1. Consolidated Financial Results for FY2010 Third Quarter (April 1, 2010 through December 31, 2010)

(1) Consolidated Financial Results (% indicates comparison with previous first quarter)

	Net sales		Operating income		Ordinary income		Quarterly net income	
	Millions of yen	%	Millions of yen	%	Millions of yen	%	Millions of yen	%
FY2010 3rd quarter	167,166	24.6	9,837	196.3	11,474	145.2	7,107	179.7
FY2009 3rd quarter	134,127	-28.5	3,320	63.3	4,679	113.0	2,540	—

	Net income per share	After residual securities adjusted net income per share
	yen	yen
FY2010 3rd quarter	218.81	—
FY2009 3rd quarter	81.84	—

(2) Consolidated Financial Position

	Total assets	Shareholder's equity	Shareholder's equity ratio	Shareholder's equity per share
	Millions of yen	Millions of yen	%	yen
FY2010 3rd quarter	104,433	52,180	46.3	1,472.55
FY2009	96,610	45,559	43.9	1,365.56

(Note) Equity capital

FY2010 3rd quarter: ¥ 48,360 million

FY2009: ¥ 42,391 million

2. Cash Dividends

	Annual cash dividends per share				
	End of 1st quarter	End of 2nd quarter	End of 3rd quarter	End of fiscal year	Total
	yen	yen	yen	yen	yen
FY2009	—	6.00	—	5.00	11.00
FY2010	—	6.00	—		
FY2010 (Prospect)				6.00	12.00

(Note) Revisions to the forecast of cash dividends in the current quarter: Yes

3. Consolidated forecast for FY2010 (April 1, 2010 through March 31, 2011)

(% indicates comparison with previous year)

	Net 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	216,000	12.4	10,000	65.3	12,000	51.2	7,200	90.1	221.09

(Note) Revisions to the forecast of consolidated results in the current quarter: No

4. Others

(1) Major subsidiary changes during the current quarter: No

Note: This item indicates whether there were changes in specified subsidiaries affecting the scope of consolidation during the current quarter.

(2) Adoption of simplified accounting procedures and specific accounting procedures to quarterly consolidated financial statements: Yes

Note: This item indicates whether there were adoption of simplified accounting procedures and specific accounting procedures for preparing quarterly consolidated financial statements.

(3) Changes in accounting rules, procedures, and display methods

(i) Changes caused by revised accounting rules: Yes

(ii) Changes other than (i): No

Note: This item indicates whether there were changes in accounting rules, procedures, and display methods for preparing quarterly consolidated financial statements, described in "Changes in significant matters forming the basis of preparing quarterly consolidated financial statements."

(4) Number of outstanding shares (common share)

(i) Number of shares at the end of fiscal year (including own shares)

FY2010 3rd quarter: 35,022,846 shares

FY2009: 35,022,846 shares

(ii) Number of own shares at the end of fiscal year

FY2010 3rd quarter: 2,181,240 shares

FY2009: 3,979,433 shares

(iii) Average number of shares during the period (cumulative from the beginning of the fiscal year)

FY2010 3rd quarter: 32,482,487 shares

FY2009 3rd quarter: 31,045,317 shares

* Implementation of the quarterly review procedures

This quarterly financial highlights is out of the scope of the quarterly review procedures based on Financial Instruments and Exchange Act. As of the quarterly financial highlights disclosing, the company received the quarterly review report based on Financial Instruments and Exchange Act.

* Note for appropriate use of this business forecast and other notices

The above business forecast was based on the information that the company obtain at this time and certain premises that the company judged appropriate. Actual results may differ from this forecast for a variety of factors.