

Consolidated Summary Report of Operating Results for the Third Quarter of Fiscal 2010 (Year ending December 2010) [Japan GAAP]

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 Shares listed on: First Section of Tokyo Stock Exchange
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 Scheduled submit date of quarterly report: October 26, 2010
 Scheduled date for distribution of dividend payments: –
 Creation of supplemental material on quarterly financial results: No
 Holding of quarterly results briefing: No

(Amount rounded off to million yen)

1. Consolidated Results for the third Quarter of Fiscal 2010 (January 1, 2010 to September 30, 2010)

(1) Consolidated operating results (accumulated total)

(Percentages are year-on-year changes)

	Net sales		Operating income		Ordinary income		Quarterly net income	
	Million yen	%	Million yen	%	Million yen	%	Million yen	%
3Q, Fiscal 2010:	16,588	(9.7)	2,012	(3.1)	2,098	(1.3)	1,103	(4.7)
3Q, Fiscal 2009:	18,377	—	2,077	—	2,126	—	1,158	—

	Quarterly net income per share	Quarterly net income per share (fully diluted)
	Yen	Yen
3Q, Fiscal 2010:	2,416.67	—
3Q, Fiscal 2009:	2,642.28	—

(2) Consolidated financial position

	Total assets	Net assets	Shareholders' equity ratio	Net assets per share
	Million yen	Million yen	%	%
3Q, Fiscal 2010:	12,931	10,127	78.3	22,178.26
Fiscal 2009:	12,557	9,841	77.9	21,422.20

(Reference) Shareholders' equity 3Q, Fiscal 2010: 10,127 million yen Fiscal 2009: 9,782 million yen

2. Dividends

	Dividends per share (yen)				
	End of the first quarter dividend	End of the second quarter dividend	End of the third quarter dividend	Year-end dividend	Total
	Yen	Yen	Yen	Yen	Yen
Fiscal 2009:	—	0.00	—	1,600.00	1,600.00
Fiscal 2010	—	0.00	—		
Fiscal 2010 (Forecast)				1,200.00	1,200.00

Note: Modification of the projected dividends in the current quarter: No

3. Projected Consolidated Results for Fiscal 2010 (January 1, 2010 to December 31, 2010)

(Percentage figures reflect year-on-year change)

	Net sales		Operating income		Ordinary income		Net income		Net income per share
	Million yen	%	Million yen	%	Million yen	%	Million yen	%	Yen
Full year	24,000	1.4	3,000	14.6	3,040	12.4	1,550	28.7	3,394.42

Note: Modification of the projected consolidated results in the current quarter: No

4. Others (For details, refer to "Other Information" on page 3 of the accompanying material.)

(1) Changes in significant subsidiaries in the second quarter of the fiscal year under review: No

Note: Changes in specified subsidiaries that involved changes in the scope of consolidation during the period under review

(2) Adoption of application of simplified accounting and application of special accounting: Yes

Note: Application of simplified and special accounting for the preparation of quarterly consolidated financial statements.

(3) Changes in principle, procedure, presentation

a. Changes accompanying revision of accounting standards: Yes

b. Changes other than a: No

Note: Changes in accounting principles, procedures, presentation, etc. of the accounting process for preparation of quarterly consolidated financial statements which are stated in "Change in important matters in preparing quarterly consolidated financial statements."

(4) Number of outstanding shares (common stock)

a. Total outstanding shares as of the end of the period (including treasury stocks)

3Q Fiscal 2010: 476,640 shares

Fiscal 2009: 476,640 shares

b. Total treasury stocks as of the end of the period

3Q, Fiscal 2010: 20,008 shares

Fiscal 2009: 20,008 shares

c. Average number of outstanding stocks during the quarter under review (accumulated period for quarter)

3Q, Fiscal 2010: 456,632 shares

3Q, Fiscal 2009: 438,436 shares

* Indication of quarterly review procedure implementation status

This quarterly earnings report is exempt from the quarterly review procedures based upon the Financial Instruments and Exchange Act. At the time of this document's release, review procedures for the quarterly financial statements under the Financial Instruments and Exchange Act had not been completed.

* Points to note about the proper use of projections, and other noteworthy events

The above projection, representing our best estimate based on information currently available to us, incorporates uncertain factors. For details of the preconditions used in making the above-mentioned forecast and other relevant matters, refer to "Qualitative Information on the Consolidated Results Forecast" on page 3 of the accompanying material of the quarterly earnings report.

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1. Qualitative information about consolidated operating results for the second quarter of the fiscal year under review

(1) Qualitative information about consolidated operating results

During the first nine-month period of the consolidated fiscal year under review, the Japanese economy showed signs of a moderate recovery mainly backed by economic stimulus measures taken at home and abroad and a pickup in demand in emerging countries. However, economic uncertainty persisted chiefly due to the fragile self-sustained recovery, severe employment situation, strong yen and fear of deflation.

Under such circumstances, the Group's net sales for the first nine-month period of the consolidated fiscal year under review were ¥16,588 million (down 9.7% from the corresponding period of the previous fiscal year), while operating income decreased by 3.1% to ¥2,012 million, ordinary income decreased by 1.3% to ¥2,098 million and net income decreased by 4.7% to ¥1,103 million.

As described above, both net sales and profit decreased compared with the previous corresponding period. Net sales and profit, which were strong in the first half of the previous year, are expected to recover in the second half of the current year. Actually, business conditions for the third quarter under review (July through September 2010) improved substantially, with net sales increasing 4.8% from the same quarter of the previous year, and operating income soaring 122.5%. Furthermore, compared with the immediately preceding quarter (April through June 2010), net sales for the third quarter under review rose 9.1% and operating income jumped 54.5%. This trend is almost the same as we projected initially and is forecast to continue in the fourth quarter.

Operating results by business segment are as follows. The operating results by business segment represent values before adjustment of internal sales or transfers among segments.

In the IT Consulting Business, our order acceptance recovered evidently in the second quarter thanks to our successful acquisition of new customers and other positive factors. In the third quarter, such recovery surely led to net sales increasing and our operating rate improved due to an increase in projects, resulting in operating income advancing. As a result, net sales in the third quarter were ¥3,531 million, up 4.7% from a year earlier, and operating income was ¥851 million, up 49.4%. Meanwhile, net sales in the first nine-month period decreased 12.2% to ¥10,397 million, and operating income dropped 8.2% to ¥1,995 million.

In the Packaging & Service Business, the custom software development business of Ascendia Inc. continued to be steady, and earnings of ELM Corporation picked up gradually due to a strengthened sales strategy. This, however, failed to offset a decline of earnings in the first half. As a result, net sales were ¥3,140 million, down 5.1% from a year ago, and operating income was ¥28 million, down 36.7%.

In the Corporate Revitalization/New Operations Development Business, the grocery supermarket (Uoei Shoten Corporation), which constitutes a major part of the business, continuously benefited from enhanced competitiveness achieved by renovating old outlets, a streamlined sales strategy achieved by introducing IT, and reduced costs achieved by structuring. However, business performance was adversely affected by customers' refraining from going out shopping due to extremely hot weather and higher prices of some fresh produce. As a result, net sales decreased slightly by 0.8% year-on-year to ¥3,439 million, and operating loss was ¥30 million, compared with a ¥76 million loss a year ago.

(2) Qualitative information about consolidated financial condition

(Assets, liabilities and net asset)

Total assets at the end of the third quarter under review were ¥12,931 million, up ¥374 million from the end of the previous consolidated fiscal year. The main factors were increases of cash and deposits (an increase of ¥658 million from the end of the previous consolidated fiscal year) and notes receivable and accounts receivable (an increase of ¥106 million from the end of the previous consolidated fiscal year).

Liabilities increased by ¥88 million from the end of the previous consolidated fiscal year to ¥2,803 million. The main factors were increases of income tax payable, etc. (an increase of ¥34 million from the end of the previous consolidated fiscal year) and allowance for bonuses (an increase of ¥26 million from the end of the previous consolidated fiscal year).

Net assets increased by ¥285 million from the end of the previous consolidated fiscal year to ¥10,127 million. The main factors included an increase of retained earnings (an increase of ¥372 million from the end of previous consolidated fiscal year).

(Analysis of cash flows)

Net cash generated from operating activities totaled ¥1,369 million (up 145.9% from the corresponding quarter of the previous fiscal year), primarily due to the posting of net income before tax for the quarter of ¥1,952 million, despite an increase of accounts receivable of ¥99 million and payment of income and other taxes of ¥758 million.

Net cash generated from investment activities totaled ¥222 million (compared with an outflow of ¥999 million in the previous corresponding quarter), due mainly to proceeds from withdrawals of time deposits of ¥200 million and proceeds from collection of deposits and guarantees of ¥195 million.

Net cash outflow from financial activities was ¥760 million (compared with an inflow of ¥128 million in the previous corresponding quarter), mainly due to a dividend payment of ¥728 million.

As a result of these operating, investment, and financial activities, the balance of cash and cash equivalents at the end of the third quarter under review was ¥4,413 million.

(3) Qualitative information about consolidated earnings forecast

The Japanese economy is not steady yet, affected by the yen's continued appreciation and other negative factors. Although the business environment is expected to recover, the future trend of IT investments remains uncertain. Under such circumstances, the Group's sales and profits for the first nine-month period decreased from the previous corresponding period. In the third quarter (July through September 2010), however, earnings began to rise markedly and continued to be almost as planned, because projects for new customers increased and a resultant rise in order acceptance steadily pushed up sales. Consequently, we will leave our earnings forecast for the full fiscal year ending December 2010 unchanged from our previous earnings forecast announced on July 29, 2010.

2. Other information

(1) Changes in significant subsidiaries

Not applicable

(2) Overview of application of simplified accounting and application of special accounting

1. Simplified accounting

In assessing the collectability of deferred tax assets, the Company takes into account the earnings forecast that was used in the previous fiscal year and tax planning, given that there have been no significant changes in the management environment or the status of occurrence of temporary differences since the end of the previous consolidated fiscal year.

2. Special accounting

Income taxes and payables are calculated by appropriately estimating the legal effective tax rate after the adoption of tax effect accounting which is to be assessed upon net income before tax of the consolidated fiscal year including the consolidated third quarter under review and multiplying such estimated legal effective tax rate to the net income before tax of the consolidated second quarter.

The adjustment amount for corporate tax, etc., is included in the amount of corporate tax, etc.

(3) Overview of changes in accounting principles, procedures, presentation, etc. of the accounting process

(Accounting Standard for Construction Contracts)

Effective from the first quarter of the consolidated fiscal year under review, the Company has applied the "Accounting Standard for Construction Contracts" (ASBJ Statement No.15, issued on December 27, 2007) and the "Guidance on Accounting Standard for Construction Contracts" (ASBJ Guidance No.18, issued on December 27, 2007).

There is no impact of the adoption of the above accounting standards on the financial statements for the third quarter of the consolidated fiscal year under review.

(Accounting Standard for Corporate Consolidation, etc.)

Effective from the third quarter of the consolidated fiscal year under review, the Company has applied the "Accounting Standard for Business Combinations" (ASBJ Statement No. 21, issued on December 26, 2008), the "Accounting Standard for Consolidated Financial Statements" (ASBJ Statement No. 22, issued on December 26, 2008), the "Partial Amendments to the Accounting Standard for Research and Development Costs" (ASBJ Statement No. 23, issued on December 26, 2008), the "Accounting Standard for Business Divestitures" (ASBJ Statement No. 7, issued on December 26, 2008), the "Accounting Standard for Equity Method of Accounting for Investment" (ASBJ Statement No. 16, issued on December 26, 2008), and the "Implementation Guidance on Accounting Standard for the Accounting Standard for Business Combinations and the Accounting Standard for Business Divestitures" (ASBJ Guidance No. 10, issued on December 26, 2008).

3. Quarterly Period Consolidated Financial Statements

(1) Quarterly Period Consolidated Balance Sheets

(in thousands of yen)

	End of consolidated third quarter under review (September 30, 2010)	Summarized consolidated balance sheets for the end of previous consolidated fiscal year (December 31, 2009)
Assets		
Current assets		
Cash and deposits	4,443,793	3,785,549
Notes and accounts receivable	2,407,410	2,301,382
Merchandise and finished goods	125,454	133,162
Work in process	48,459	38,529
Accounts receivable-other	1,353,063	1,374,764
Others	676,026	516,505
Allowance for doubtful accounts	(20,851)	(9,302)
Total current assets	9,033,357	8,140,590
Fixed assets		
Tangible fixed assets		
Buildings and structures	2,782,837	2,779,272
Accumulated depreciation	(2,343,823)	(2,339,229)
Buildings and structures, net	439,014	440,043
Land	127,762	172,662
Others	1,475,045	1,446,479
Accumulated depreciation	(1,215,767)	(1,174,914)
Other, net	259,277	271,565
Total tangible fixed assets	826,054	884,271
Intangible fixed assets		
Software	408,026	439,805
Others	40,832	94,016
Total intangible fixed assets	448,858	533,821
Investments and other assets		
Investment securities	1,766,459	1,883,250
Others	912,463	1,214,122
Allowance for doubtful accounts	(55,907)	(98,813)
Total investments and other assets	2,623,015	2,998,559
Total fixed assets	3,897,928	4,416,652
Total assets	12,931,285	12,557,243

(in thousands of yen)

	End of consolidated third quarter under review (September 30, 2010)	Summarized consolidated balance sheets for the end of previous consolidated fiscal year (December 31, 2009)
Liabilities		
Current liabilities		
Accounts payable	556,892	591,498
Short-term borrowings	30,000	30,000
Long-term borrowings due within one year	32,000	32,000
Income tax payable, etc.	399,585	365,079
Reserve for bonuses	88,172	61,182
Reserve for quality assurance	99,243	74,301
Reserve for loss on projects	8,500	–
Others	1,348,698	1,295,848
Total current liabilities	2,563,091	2,449,910
Non-current liabilities		
Long-term borrowings	16,000	48,000
Allowance for retirement benefits	117,367	102,027
Negative goodwill	65,745	102,228
Others	41,775	13,378
Total non-current liabilities	240,888	265,634
Total liabilities	2,803,980	2,715,544
Net assets		
Shareholders' equity		
Common stock	1,421,815	1,421,815
Capital surplus	2,495,772	2,495,772
Retained earnings	7,348,265	6,975,347
Treasury stock	(1,171,668)	(1,171,668)
Total shareholders' equity	10,094,184	9,721,266
Valuation, translation adjustments, etc.		
Net unrealized gain on available-for-sale securities	35,103	62,355
Foreign currency translation adjustments	(1,982)	(1,558)
Total valuation, translation adjustments, etc.	33,120	60,797
Minority interests	–	59,634
Total net assets	10,127,305	9,841,698
Total liabilities and net assets	12,931,285	12,557,243

(2) Quarterly Period Consolidated Statements of Income
(First nine-month period)

(in thousands of yen)

	Third quarter of previous consolidated fiscal year (from January 1, 2009 to September 30, 2009)	Third quarter of consolidated fiscal year under review (from January 1, 2010 to September 30, 2010)
Net sales	18,377,068	16,588,602
Cost of sales	11,843,038	10,040,687
Gross profit	6,534,030	6,547,915
Selling, general and administrative expenses		
Officers' remuneration	279,682	217,084
Salaries and bonuses	2,160,754	2,405,183
Employee training expenses	187,489	107,005
Research & development expenditures	33,604	61,313
Depreciation and amortization	149,906	86,630
Recruitment expenses	47,573	40,544
Amortization of goodwill	104,519	6,040
Others	1,493,098	1,611,448
Total selling, general and administrative expenses	4,456,627	4,535,250
Operating income	2,077,402	2,012,664
Non-operating income		
Interest income	5,718	2,452
Dividend income	6,847	16,455
Amortization of negative goodwill	42,598	55,643
Others	34,693	32,180
Total non-operating income	89,858	106,731
Non-operating expenses		
Interest expenses	8,732	3,109
Equity in losses of non-consolidated subsidiaries & affiliates	24,853	11,828
Others	7,307	6,349
Total non-operating expenses	40,892	21,287
Ordinary income	2,126,367	2,098,108

(in thousands of yen)

	Third quarter of previous consolidated fiscal year (from January 1, 2009 to September 30, 2009)	Third quarter of consolidated fiscal year under review (from January 1, 2010 to September 30, 2010)
Extraordinary income		
Gains on sale of investment securities	58,233	1,127
Gain on sales of noncurrent assets	–	6,245
Total extraordinary income	58,233	7,372
Extraordinary losses		
Loss on prior period adjustment	–	72,401
Losses on sale of fixed assets	6,048	–
Losses on disposal of fixed assets	1,191	4,708
Losses on devaluation of investment securities	19,220	46,104
Impairment loss	31,927	–
Litigation expenses	–	30,000
Total extraordinary losses	58,387	153,214
Net income before taxes (quarterly period)	2,126,214	1,952,266
Income taxes	966,069	850,100
Minority interests in net income (loss)	1,672	(1,363)
Quarterly net income	1,158,472	1,103,529

(3) Quarterly Period Consolidated Statements of Cash Flows

(in thousands of yen)

	Third quarter of previous consolidated fiscal year (from January 1, 2009 to September 30, 2009)	Third quarter of consolidated fiscal year under review (from January 1, 2010 to September 30, 2010)
Net cash provided by (used in) operating activities		
Net income before taxes (quarterly period)	2,126,214	1,952,266
Depreciation and amortization	402,767	186,227
Impairment loss	31,927	–
Increase (decrease) in allowance for doubtful accounts	(40,408)	(1,506)
Increase (decrease) in reserve for bonuses	(1,291)	26,990
Increase (decrease) in reserve for quality assurance	(59,974)	24,942
Increase (decrease) in reserve for loss on projects	–	8,500
Increase (decrease) in allowance for retirement benefits	(30,584)	15,340
Earned interest and dividends	(12,566)	(18,907)
Interest expenses	8,732	3,109
Equity in income (losses) of subsidiaries & affiliates	24,853	11,828
Gains (losses) on sale of fixed assets	6,048	(6,245)
Losses on disposal of fixed assets	1,191	4,708
Gains (losses) on sale of investment securities	(58,233)	(1,127)
Gains (losses) on valuation of investment securities	19,220	46,104
Litigation expenses	–	30,000
Gains (losses) on prior period adjustment	–	72,401
Increase (decrease) in accounts receivable	305,509	(99,703)
Increase (decrease) in inventories	72,673	(2,221)
Increase (decrease) in accounts payable	(501,137)	(34,606)
Others	(188,244)	(76,424)
Subtotal	2,106,695	2,141,676
Interest and dividends received	11,997	19,282
Interest paid	(10,937)	(3,498)
Income and other taxes	(1,551,000)	(758,360)
Payment of litigation expenses	–	(30,000)
Net cash provided by (used in) operating activities	556,754	1,369,100

(in thousands of yen)

	Third quarter of previous consolidated fiscal year (from January 1, 2009 to September 30, 2009)	Third quarter of consolidated fiscal year under review (from January 1, 2010 to September 30, 2010)
Net cash provided by (used in) investing activities		
Payments into time deposits	(65,323)	(30,000)
Proceeds from withdrawal of time deposits	107,812	200,000
Purchase of tangible fixed assets	(132,002)	(132,425)
Proceeds from sale of tangible fixed assets	3,780	51,269
Acquisition of intangible fixed assets	(152,539)	(11,908)
Acquisition of investment securities	(795,000)	–
Proceeds from sale of investment securities	72,016	6,335
Proceeds from redemption of investment securities	–	4,300
Purchases of shares in subsidiaries	(5,600)	(45,151)
Purchase of stocks of subsidiaries and affiliates	–	(5,000)
Payments for deposits and guarantee	(108,378)	(11,909)
Proceeds from collection of deposits and guarantees	75,017	195,985
Proceeds from collection of loans	315	–
Others	–	1,110
Net cash provided by (used in) investing activities	(999,900)	222,605
Net cash provided by (used in) financing activities		
Net increase (decrease) in short-term borrowings	398,000	–
Repayment of long-term borrowings	(259,466)	(32,000)
Purchase of treasury stock	(90,845)	–
Proceeds from sale of treasury stock	781,000	–
Dividends paid	(698,468)	(728,710)
Dividends paid to minority shareholders	(1,252)	–
Net cash provided by (used in) financing activities	(128,966)	(760,710)
Effect of exchange rate changes on cash and cash equivalents	8,053	(2,751)
Increase (decrease) in cash and cash equivalents	(306,125)	828,244
Cash and cash equivalents at beginning of the period	2,612,962	3,585,549
Cash and cash equivalents at end of the quarterly period	2,306,836	4,413,793

(4) Notes regarding premise of surviving company
Not applicable

(5) Segment information

[Business segment information]

Third quarter of previous consolidated fiscal year (from January 1, 2009 to September 30, 2009) (in thousands of yen)

	IT consulting services	Package & Service Business	Corporate Revitalization/ New Operations Development Business	Total	Elimination or corporate	Consolidated
I Net sales and operating income (or loss)						
Net sales						
(1) Net sales to outside clients	11,843,150	3,104,470	3,429,447	18,377,068	–	18,377,068
(2) Inter-segment sales or transfer	1,800	204,709	38,097	244,607	(244,607)	–
Total	11,844,950	3,309,180	3,467,545	18,621,676	(244,607)	18,377,068
Operating expenses	9,672,243	3,263,910	3,544,032	16,480,186	(180,519)	16,299,666
Operating income (loss)	2,172,707	45,269	(76,486)	2,141,490	(64,088)	2,077,402
II Assets, depreciation, impairment loss and capital expenditures						
Assets	8,110,404	1,509,612	929,628	10,549,645	3,040,880	13,590,526
Depreciation and amortization	288,214	68,958	43,922	401,095	1,671	402,767
Impairment loss	–	–	31,927	31,927	–	31,927
Capital expenditures	183,462	26,133	74,946	284,541	–	284,541

Third quarter of consolidated fiscal year under review (from January 1, 2010 to September 30, 2010) (in thousands of yen)

	IT consulting services	Package & Service Business	Corporate Revitalization/ New Operations Development Business	Total	Elimination or corporate	Consolidated
I Net sales and operating income (or loss)						
Net sales						
(1) Net sales to outside clients	10,373,981	2,797,593	3,416,697	16,588,272	330	16,588,602
(2) Inter-segment sales or transfer	23,269	343,302	22,730	389,302	(389,302)	–
Total	10,397,250	3,140,895	3,439,428	16,977,574	(388,971)	16,588,602
Operating expenses	8,401,806	3,112,227	3,470,258	14,984,292	(408,354)	14,575,938
Operating income (loss)	1,995,443	28,668	(30,830)	1,993,281	19,382	2,012,664
II Assets, depreciation, impairment loss and capital expenditures						
Assets	7,941,798	1,797,441	739,607	10,478,847	2,452,437	12,931,285
Depreciation and amortization	116,038	36,560	31,957	184,555	1,671	186,227
Impairment loss	–	–	41,549	41,549	–	41,549
Capital expenditures	75,851	28,307	40,175	144,333	–	144,333

- (Notes) 1. Method of classifying business segments
Business segments are classified according to the contents of businesses.
2. Main products in each business segment

Business segment	Business operations
IT consulting services	To provide solutions by establishing information systems with cutting-edge IT and practical, advanced techniques, while sharing clients' managerial issues from the viewpoint of management and understanding the essence of clients' business.
Package & Service Business	Helping clients improve their operational efficiency by using ASP operations to sell or provide software packages for highly specialized fields, such as sales management and ERP, and to develop mission-critical systems on a commission basis.
Corporate Revitalization Business/ New Operations Development Business	To get deeply involved in the management team of client firms, quickly revitalize client firms through drastic reform focusing on IT, and establish models of success for each industry. To form an alliance with corporations involved in businesses which the Group does not engage in, or establish and invest in startups, while using and combining the Company's overall know-how and technical capability about management, operations and IT. By doing this, we aim to maximize these client firms' value or accelerate their growth, and eventually contribute to the development of the industries concerned.

3. The amount of assets which were included under "Elimination or corporate" was 4,757,651 thousand yen in the third quarter of the previous consolidated fiscal year and 3,226,888 thousand yen in the third quarter of the consolidated fiscal year under review. These assets consist mainly of surplus funds (cash and securities) and assets relating to the administration sector.
4. Impairment loss of ¥41,549 in the third quarter of consolidated fiscal year under review indicates prior year impairment adjustments and is included in loss from previous fiscal year adjustments.

[Geographical segment information]

Third quarter of previous consolidated fiscal year (from January 1, 2009 to September 30, 2009)

Domestic operations accounted for more than 90% of consolidated sales, and thus geographical segment information is omitted.

Third quarter of consolidated fiscal year under review (from January 1, 2010 to September 30, 2010)

Domestic operations accounted for more than 90% of consolidated sales, and thus geographical segment information is omitted.

[Overseas sales]

Third quarter of previous consolidated fiscal year (from January 1, 2009 to September 30, 2009)

Sales from overseas operations accounted for less than 10% of consolidated sales. Overseas sales information is therefore omitted.

Third quarter of consolidated fiscal year under review (from January 1, 2010 to September 30, 2010)

Sales from overseas operations accounted for less than 10% of consolidated sales. Overseas sales information is therefore omitted.

- (6) Notes when any significant change to shareholders' equity takes place
Not applicable

4. Supplemental information

(1) Orders received

(in thousands of yen)

Function	Third quarter of previous consolidated fiscal year (from January 1, 2009 to September 30, 2009)		Third quarter of consolidated fiscal year under review (from January 1, 2010 to September 30, 2010)	
	Orders Rcvd	Orders O/S	Orders Rcvd	Orders O/S
IT consulting services	10,743,189	4,168,702	12,659,438	5,416,504
Package & Service Business	2,644,916	644,434	3,028,133	828,993
Corporate Revitalization Business/ New Operations Development Business	18,981	2,217	38,505	6,034
Total	13,407,086	4,815,353	15,726,078	6,251,532