

Summary of Financial Results for the Third Quarter of the Fiscal Year Ending March 31, 2011
[Japanese standards] (Consolidated)

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 Scheduled date of filing of quarterly report: February 14, 2011
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 Preparation of supplementary references regarding quarterly results: Yes
 Holding the briefing of quarterly results: Yes
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(All amounts are rounded down to the nearest million yen)

1. Consolidated Financial Results for the Third Quarter of the Fiscal Year Ending March 31, 2011 (April 1, 2010 – December 31, 2010)

(1) Consolidated results of operations

(Percentages shown for net sales, operating income, ordinary income and net income represent year-over-year changes)

	Net Sales		Operating income		Ordinary income		Net income	
	Million yen	%	Million yen	%	Million yen	%	Million yen	%
Third quarter of the fiscal year ending March, 2011	35,756	8.6	1,134	39.3	1,201	38.8	591	25.7
Third quarter of the fiscal year ending March, 2010	32,912	4.3	814	14.1	865	0.8	470	28.7

	Net income per share	Diluted net income per share
	Yen	Yen
Third quarter of the fiscal year ending March, 2011	2,755.65	2,750.52
Third quarter of the fiscal year ending March, 2010	2,154.05	-

(2) Consolidated Financial Position

	Total assets	Net assets	Equity ratio	Net assets per share
	Million yen	Million yen	%	Yen
As of December 31, 2010	22,082	9,380	41.7	41,824.70
As of December 31, 2009	17,954	8,738	47.7	40,514.17

Reference: Shareholders equity: As of December 31, 2010 : 9,202 million yen
 Year ended March 31, 2010: 8,570 million yen

2. Dividends

(Record date)	Annual dividend				
	1Q-end	2Q-end	3Q-end	Year-end	Annual
	Yen	Yen	Yen	Yen	Yen
Fiscal year ending Mar.2010	-	350.00	-	350.00	700.00
Fiscal year ending Mar.2011	-	350.00	-		
Fiscal year ending Mar.2011 (forecasts)				350.00	700.00

(Note) Revision of dividend forecast during the period: None

3. Consolidated Forecast for the Fiscal Year Ending March 31, 2011 (April 1, 2010 – March 31, 2011)

(Percentages represent year-over-year changes)

	Net sales		Operating income		Ordinary income		Net income		Net income per share
	Million yen	%	Million yen	%	Million yen	%	Million yen	%	Yen
Full year	48,200	7.7	1,740	41.9	1,750	34.0	820	21.2	3,726.93

(Note) Revision of consolidated forecast during the period: None

4. Other (For details, please see “2. Other information” on page 4 of “Appendix.”)

(1) Changes in important subsidiaries during the period: No

Newly companies: — (Company name:)

Excluded companies: — (Company name:)

Note: Whether or not specified subsidiaries were changes in specified subsidiaries resulting in changes in scope of consolidation during the current period.

(2) Application of simplified accounting methods and special accounting methods: Yes

Note: Whether or not application of simplified accounting methods and special accounting methods in the preparation of quarterly consolidated financial statements.

(3) Changes in accounting principles, procedures and presentation methods, etc.

1) Changes caused by revision of accounting standards: Yes

2) Other changes: No

Note: Whether or not principles, procedures and display methods for accounting procedures used in preparing quarterly financial statements were changed. These are recorded under “Changes in accounting principles, procedures and presentation methods for preparation of consolidated financial statements”.

(4) Number of outstanding shares (common shares)

1) Number of shares outstanding at the end of period (including treasury stock)

Dec. 31, 2010: 225,020 shares

Mar. 31, 2010: 225,020 shares

2) Number of treasury stock at the end of period

Dec. 31, 2010: 5,000 shares

Mar. 31, 2010: 13,484 shares

3) Average number of shares outstanding during the period

Dec. 31, 2010: 214,590 shares

Dec. 31, 2009: 218,413 shares

Note: The number of recorded treasury stock is inclusive of 5,000 of the Company’s shares held by trust account.

*** Presentation concerning implementation status of quarterly review procedures**

Financial results for this fiscal quarter are not the subject of a quarterly review procedure based on the Financial Instruments and Exchange Act, and at the point in time when these quarterly financial results were disclosed, review procedures for quarterly financial statements based on the Financial Instruments and Exchange Act had not been completed.

***Explanation and other special notes regarding the appropriate use of the earnings forecast**

Earnings forecasts and other descriptions concerning the future that are contained in this document are based on information currently available to the Company, and on certain assumptions that are considered to be reasonable. Due to various factors, these may vary greatly from actual results. For details on the conditions that form the assumptions used for earnings forecasts, and notes on using earnings forecasts, please see [attached document] page 3, “Qualitative Information Regarding the Consolidated Performance for the Current Quarter, etc.: (3) Qualitative Information Regarding Consolidated Forecast.”

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* We are scheduled to hold an investor meeting for mass media and analyst as following. It is scheduled to post the documentation, moving image of the investor meeting, and question-and-answer material delivered at this investor conference on our Webpage at a later date.

· February 10, 2011 (Thurs) Third quarter results meeting for analysts and institutional investors
(Our Website: http://www.pcdpot.co.jp/co_ir/index.html)

1. Qualitative Information Regarding the Consolidated Performance for the Current Quarter, etc.

(1) Qualitative Information Regarding Consolidated Results of Operations

In the third quarter of this consolidated fiscal year (April 1, 2010 – December 31, 2010), a recovery trend was seen in the Japanese economy in terms of personal spending, due to improvements in corporate profits. However, unemployment levels remained high, and the domestic economy which began to show signs of recovery appears to be pausing.

In terms of over-the-counter sales of PCs, we experienced strong sales for the high-performance PCs with new features that support 3D, Blu-ray discs and digital terrestrial. Also the emergence of tablet PCs such as “iPad” dug up a new customer segment, and PC sales exceeded those recorded previous year, in terms of both number of unit price, units and value. Also, in this quarter, many new smartphones and electronic books were marketed and attracted growing attention from a wide range of users.

Under these circumstances, starting from the second quarter, our group successively introduced large-screen TV selling space “VISION CENTER” in the directly operated shops, strengthened the selection of Internet devices, such as smartphones, striving to promote the sales. As a result, the number of customers visiting the existing stores recovered, and the sales exceeded the forecast, with existing stores recording sales totaling 103.3% of the same period of the previous year. In terms of profits, despite our temporary expenses totaling about 300 million yen, operating income, ordinary income and net income all exceeded levels recorded in the previous year, roughly reaching the projections. The temporary expenses included personnel expenses accompanying the start of test of direct management system at the PC DEPOT PC Clinics, as well as the initial costs for operating our distribution center and the implementation costs for our large TV selling VISION CENTER

As a result of the above, for the third quarter of this consolidated fiscal year, sales totaled 35,756 million yen (+8.6% year-over-year), operating income totaled 1,134 million yen (+39.3% year-over-year), ordinary income totaled 1,201 million yen (+38.8% year-over-year) and net income totaled 591 million yen (+25.7% year-over-year). These results were the highest on record for sales, operating income and ordinary income.

The operating results for each business segment are as follows.

1) PC sales business

Since we deal with relatively small quantities of merchandise under the government's economic measures “eco-point system,” we are still facing severe economic situations. In the third quarter, however, modification of the system caused a rush to purchase in November. Eventually, our existing stores were visited by about the same number of people as in the previous year.

In terms of product sales, under our policy of strengthening our handling of products that connect to the Internet (Internet devices), we expanded our handling of thin-model large-screen TVs to 42 directly-managed stores, 3 franchise stores, and began handling smartphones (“iPhone 4” and that equipped with Android, etc. such as “GALAXY S”) at all directly-managed stores and at some franchise stores, thereby working towards increasing the number of stores handling products. In terms of service sales, we implemented the activation of existing products on monthly membership system maintenance service products (premium service), expanded our in-store technical service menu, and strengthened our data transmission service for PCs, Mobile Virtual Network Operator (MVNO), which all resulted in smooth service sales. Service sales totaled 129.2% of the same period of the previous year, as planned.

In terms of store development, we opened 2 new PC DEPOT stores, Ichihara Inter Store (Chiba prefecture) in April and Fuji Store (Shizuoka prefecture) in December, moved Nagasaki Store (Nagasaki Prefecture) to a new location and increased floor space, and closed Center-Kita Store (Kanagawa prefecture) in August. At the end of the third quarter, “PC DEPOT” currently has 44 directly-managed stores, 4 subsidiary stores and 17 franchise stores, for a total of 65 stores.

Regarding our “PC DEPOT PC Clinics” that provide PC repairs and technical services/supports, of the 23 stores that are being developed through franchise systems as electronics retailers’ in-shop stores, 10 have switched from a franchise system to a direct-management system, and we have commenced test management. Also, 4 new stores opened in November (1 in Ishikawa prefecture, 3 in Chiba prefecture), thus, at the end of the third quarter, we now have 13 directly-managed stores (under test management) and 14 franchise stores, with a total of 27 stores. We also have a total of 92 PC DEPOT and PC DEPOT PC Clinic stores.

As a result of the above, our PC sales business recorded sales of 34,192million yen (+9.6% year-over-year) and ordinary income of 1,068 million yen (+66.6% year-over-year).

2) Internet-related business

We experienced a decrease in members for our core business provider. The delayed hosting service and other new services were partly initiated but not as planned. The increase of new web business customers was dull, although overall we struggled. Also, the

sales cost and selling and administrative cost increased from the previous year as a result of prior investment for provision of new services.

As a result of the above, our Internet-related business recorded sales of 1,648 million yen (8.2% year-over-year) and ordinary income of 142 million yen (-39.0% year-over-year).

*From the first quarter of this consolidated fiscal year, "Accounting standards regarding the disclosure of segment information etc." (ASBJ No. 17, March 27, 2009), and "Application guidelines for accounting standards regarding the disclosure of segment information etc." (ASBJ Guideline No. 20, March 21, 2008) have been applied. Each segment, which was previously categorized in accordance with similarities of products and selling methods, is re-categorized under the perspective of business management. When comparing this year's and previous year's figures, figures for the third quarter of last year are recalculated in accordance with new segment category.

(2) Qualitative Information Regarding Consolidated Financial Position

Assets totaled 22,082 million yen at the end of the third quarter under review, an increase of 4,128 million yen from the end of the previous fiscal year. Liabilities totaled 12,702 million yen, an increase of 3,486 million yen. Net working capital (calculated by subtracting current liabilities from current assets) totaled 4,287 million yen, a level that suggests sound finances.

The assets increase is mainly attributable to an increase of 2,037 million yen in inventories and an increase of 1,031 million yen in noncurrent assets due to the opening of new stores and seasonal factors. The total value of capital investment carried out in the current consolidated fiscal year was 1,178 million yen for the third quarter of this consolidated fiscal year. Major investments included outlays for new store openings – Ichihara Inter Store (Chiba prefecture; opened in April) and Nagasaki store (Nagasaki prefecture; relocated in October), Fuji store (Shizuoka prefecture; opened in December). Funds for these capital investments have been financed with internally-generated funds and loans.

Liabilities increased mainly because seasonal factors caused an increase of 2,546 million yen in accounts payable-trade.

(3) Qualitative Information Regarding Consolidated Forecast

Results of operations in the third quarter are almost as planned. As for the fiscal year ending Mar. 2011 earnings forecasts, the forecasts announced November 4, 2010 remain unchanged.

The above earnings forecasts are based on currently available information. Actual earnings may differ from these forecasts due to various factors in the future.

2. Other Information

(1) Summary of changes in important subsidiaries

Not applicable.

(2) Summary of simplified accounting and special accounting method

1) Simplified accounting methods

- a. The uncollectible amount of general receivables was estimated using the historical write-off ratio at the end of the previous fiscal year as the ratio at the end of the third quarter of the current fiscal year was found not to be significantly different from the ratio at the end of the previous fiscal year.
- b. For the calculation of inventory count at the end of the third quarter of the consolidated fiscal year, physical inventory taking is partially omitted and a rational method based on the physical inventory count at the end of the second quarter of the consolidated fiscal year.
- c. For non-current assets subject to the declining-balance method, depreciation was calculated pro rata based on the amount for the fiscal year.
- d. Deferrals and accruals are reported based on a reasonable calculation method for items of insignificant value and in order to avoid causing errors in judgment among readers of these financial statements.
- e. Corrections of small amount items are not made in the calculation of income taxes, deferred tax assets and deferred tax liabilities. Judgments about the recoverability of deferred tax assets are made based on the earnings forecast at the end of the previous fiscal year and tax planning.

2) Special accounting methods in the preparation of quarterly consolidated financial statements

Not applicable.

(3) Summary of changes in accounting principles, processes, presentation methods, etc.

1) Changes in items regarding the account processing standards

(Application of accounting standards for asset retirement obligation)

As of this first quarter of the consolidated cumulative period, we are applying "Accounting Standards Concerning Asset Removal Obligation" (ASBJ No.18, March 31, 2008) and "Application Guide for Accounting Standards for Asset Removal Obligation" (ASBJ Guidance No.21, March 31, 2008).

This led to a decrease of 20,969 thousand yen in operating income and ordinary income and a decrease of 141,612 thousand yen in quarterly net loss before taxes and other adjustments for the third quarter of this consolidated fiscal year.

2) Change in presentation method

Items regarding quarterly consolidated statement of income

Pursuant to the "Cabinet Office regulations for amending part of the regulations regarding the terms, forms, an production methods of financial statements, etc." (Cabinet Office Edict 5; March 24, 2009) based on "Accounting Standards for

Consolidated Financial Statements” (Corporate Accounting Standards No. 22, December 26, 2008), the items of “quarterly net income before minority interests” are described in the consolidated statement of income for the third quarter of the consolidated cumulative period.

(4) Summary of important information for going concern assumption

Not applicable.

3. Quarterly Consolidated Financial Statements**(1) Quarterly consolidated balance sheets**

(Thousands of yen)

	Third quarter of FY2010 (As of Dec.31, 2010)	FY 2009 Summary (As of Mar.31, 2010)
Assets		
Current assets		
Cash and deposits	2,279,987	1,753,981
Accounts receivable-trade	2,833,423	2,251,074
Inventories	7,353,470	5,315,725
Accounts receivable-other	1,023,067	624,370
Deferred tax assets	137,718	167,163
Other	525,560	412,247
Allowance for doubtful accounts	(23,569)	(13,106)
Total current assets	14,129,658	10,511,455
Non-current assets		
Property, plant and equipment		
Buildings and structures	3,802,536	2,679,909
Accumulated depreciation	(964,471)	(766,465)
Buildings and structures, net	2,838,064	1,913,444
Tools, furniture and fixtures	1,731,108	1,557,661
Accumulated depreciation	(1,220,164)	(1,074,658)
Tools, furniture and fixtures, net	510,943	483,002
Construction in progress	34,965	344,153
Other	264,921	105,010
Accumulated depreciation	(1,697)	(1,630)
Other, net	263,223	103,379
Total property, plant and equipment	3,647,197	2,843,979
Intangible assets		
Goodwill	774,061	1,024,972
Other	273,791	260,913
Total intangible assets	1,047,853	1,285,885
Investment and other assets		
Investment securities	272,133	279,708
Deferred tax assets	134,516	71,178
Guarantee deposits	1,442,503	1,478,521
Lease deposits	1,235,744	1,328,826
Other	197,200	178,635
Allowance for doubtful accounts	(23,992)	(23,992)
Total investments and other assets	3,258,105	3,312,878
Total non-current assets	7,953,156	7,442,743
Total assets	22,082,815	17,954,199

	(Thousands of yen)	
	Third quarter of FY2011 (As of Dec.31, 2010)	FY 2010 Summary (As of Mar.31, 2010)
Liabilities		
Current liabilities		
Accounts payable-trade	5,310,294	2,764,150
Short-term loans payable	1,200,000	800,000
Current portion of long-term loans payable	774,752	690,252
Accounts payable-other	1,592,036	1,215,712
Income taxes payable	252,191	391,304
Provision for bonuses	69,526	98,050
Provision for merchandise warranties	48,904	33,615
Other	594,488	479,904
Total current liabilities	9,842,192	6,472,989
Non-current liabilities		
Long-term loans payable	1,875,724	1,936,247
Long-term accounts payable-other	121,954	123,799
Provision for retirement benefits	2,727	2,727
Provision for directors' retirement benefits	22,937	22,911
Asset retirement obligations	187,370	-
Long-term guarantee deposited	649,888	657,507
Total non-current liabilities	2,860,602	2,743,192
Total liabilities	12,702,795	9,216,181
Net assets		
Shareholders' equity		
Capital stock	1,601,196	1,601,196
Capital surplus	1,868,598	1,888,605
Retained earnings	5,837,711	5,468,659
Treasury stock	(125,595)	(411,462)
Total shareholders' equity	9,181,911	8,546,999
Valuation and translation adjustments		
Valuation difference on available-for-sale securities	20,358	23,207
Total valuation and translation adjustments	20,358	23,207
Subscription rights to shares	10,089	-
Minority interests	167,661	167,811
Total net assets	9,380,020	8,738,017
Total liabilities and net assets	22,082,815	17,954,199

(2) Quarterly consolidated statements of income
(For the third quarter of this consolidated fiscal year)

(Thousands of yen)

	For Nine months of FY2009 (Apr.1,2009 – Dec.31, 2009)	For Nine months of FY2010 (Apr.1,2010 – Dec.31, 2010)
Net sales	32,912,289	35,756,108
Cost of sales	24,476,349	25,490,753
Gross profit	8,435,939	10,265,354
Selling, general and administrative expenses		
Advertising expenses	924,815	1,030,508
Sales commission	285,650	355,744
Directors' compensations	101,182	98,697
Salaries and allowances	2,120,138	2,572,099
Bonuses	193,324	217,803
Provision for bonuses	62,811	69,526
Retirement benefit expenses	37,438	33,933
Provision for directors' retirement benefits	7,638	3,511
Supplies expenses	322,521	339,541
Depreciation	306,872	376,712
Amortization of goodwill	258,083	250,911
Rent expenses on real estates	1,328,411	1,415,657
Other	1,672,179	2,365,960
Total selling, general and administrative expenses	7,621,069	9,130,608
Operating income	814,869	1,134,745
Non-operating income		
Interest income	3,074	2,433
Dividends income	1,790	1,790
Sales incentives	40,552	52,868
Rent income	70,783	66,886
Commission fee	32,431	30,151
Other	46,733	61,331
Total non-operating income	195,364	215,462
Non-operating expenses		
Interest expenses	27,869	38,572
Rent expenses	93,266	99,517
Equity in losses of affiliates	15,775	3,801
Commission paid	916	-
Other	6,857	7,015
Total non-operation expenses	144,685	148,907
Ordinary income	865,548	1,201,301
Extraordinary income		
Gain on transfer to defined contribution pension plan	39,481	-
Other	-	101
Total extraordinary income	39,481	101

(Thousands of yen)

	For Nine months of FY2009 (Apr.1,2009 – Dec.31, 2009)	For Nine months of FY2010 (Apr.1,2010 – Dec.31, 2010)
Extraordinary loss		
Impairment loss	-	5,006
Loss on adjustment for changes of accounting standard for asset retirement obligations	-	120,642
Loss on retirement of noncurrent assets	1,500	16,394
Other	-	5,924
Total extraordinary losses	1,500	147,969
Income before income taxes and minority interests	903,529	1,053,433
Income taxes-current	371,185	480,479
Income taxes-deferred	44,603	(29,590)
Total income taxes	415,788	450,889
Income before minority interest	-	602,544
Minority interest in income	17,268	11,209
Net income of the quarter	470,471	591,334

(3) Quarterly consolidated statements of cash flows

(Thousands of yen)

	For Nine months of FY2009 (Apr.1,2009 – Dec.31, 2009)	For Nine months of FY2010 (Apr.1,2010 – Dec.31, 2010)
Cash flow from operating activities		
Income before income taxes	903,529	1,053,433
Depreciation and amortization	364,257	430,626
Amortization of goodwill	258,083	250,911
Increase (decrease) in allowance for doubtful accounts	947	10,463
Increase (decrease) in provision for bonuses	(23,494)	(28,523)
Increase (decrease) in provision for directors' retirement benefits	(137,073)	26
Increase (decrease) in provision for retirement benefits	(25,378)	-
Increase (decrease) in provision for merchandise warranties	(14,725)	15,289
Interest and dividends income	(4,864)	(4,224)
Interest expenses	27,869	38,572
Foreign exchange losses (gain)	607	1,095
Equity in losses of affiliates	15,775	3,801
Impairment loss	-	5,006
Loss on adjustment for changes of accounting standard for asset retirement obligations	-	120,642
Retirement non-current assets expenses	1,500	16,394
Decrease (increase) in notes and accounts receivable-trade	(415,477)	(582,349)
Decrease (increase) in inventories	(1,958,502)	(2,037,744)
Decrease (increase) in accounts receivable-other	(282,721)	(398,696)
Increase (decrease) in notes and accounts payable-trade	3,089,768	2,546,144
Increase (decrease) in accounts payable-other	(86,312)	349,507
Decrease (increase) in other assets	(205,760)	(113,408)
Increase (decrease) in other liabilities	70,866	114,927
Other	8,374	36,197
Subtotal	1,587,269	1,828,092
Interest and dividends income received	3,398	1,816
Interest expense paid	(28,163)	(38,477)
Income taxes paid	(613,490)	(615,533)
Net cash provided by (used in) operating activities	949,013	1,175,897
Cash flow from investing activities		
Purchase of property, plant and equipment	(965,816)	(1,034,686)
Purchase of intangible assets	(25,629)	(90,693)
Proceeds from purchase of investments in subsidiaries resulting in change of scope of consolidation	3,552	-
Payments for lease and guarantee deposits	(169,005)	(70,893)
Proceeds from collection of lease and guarantee deposits	73,263	119,010
Repayments of guarantee deposits received	(7,619)	(7,619)
Proceeds from guarantee deposits received	6,000	-
Other	17,225	(22,551)
Net cash provided by (used in) investing activities	(1,068,028)	(1,107,434)

(Thousands of yen)

	For Nine months of FY2009 (Apr.1,2009 – Dec.31, 2009)	For Nine months of FY2010 (Apr.1,2010 – Dec.31, 2010)
Cash flow from financing activities		
Increase in short-term loans payable	3,560,000	8,500,000
Decrease in short-term loans payable	(3,920,000)	(8,100,000)
Proceeds from long-term loans payable	1,900,000	600,000
Repayment of long-term loans payable	(425,944)	(576,023)
Payments for purchase of treasury stock	(99,641)	-
Proceeds from disposal of treasury stock	-	194,622
Cash dividends paid	(152,826)	(148,601)
Cash dividends paid to minority shareholders	(4,763)	(11,360)
Net cash provided by (used in) financing activities	856,824	458,638
Effect of exchange rate change on cash and cash equivalents	(607)	(1,095)
Net increase (decrease) in cash and cash equivalents	737,201	526,006
Cash and cash equivalents at beginning of period	1,802,500	1,753,981
Cash and cash equivalents at end of period	2,539,702	2,279,987

(4) Going Concern Assumption

Not applicable.

(5) Segment information

[Operating segment information]

First Nine months of FY2009 (Apr. 1, 2009 – Dec. 31, 2009)

(Thousands of yen)

	PC sales business	Internet-related business	Total	Elimination or corporate	Consolidated
Net sales					
(1) External sales	30,869,036	2,043,252	31,912,289	-	32,912,289
(2) Inter-segment sales and transfers	155,646	81,319	236,966	(236,966)	-
Total	31,024,683	2,124,572	33,149,255	(236,966)	32,912,289
Operating income	528,232	278,096	806,329	8,540	814,869
Ordinary income	604,923	277,602	882,525	(16,977)	865,548

Notes: Operating segments are determined in accordance with the characteristics of each business activity. The activities of each segment area as follows.

PC sales business: Sales of personal computers and related merchandise (includes income from royalties)

Internet-related business: Internet service provider business of a subsidiary, website production business, Internet-related services, business involving Yahoo! BB, and agency services for SoftBank mobile phone subscriptions

[Geographical segment information]

First Nine months of FY2009 (Apr. 1, 2009 – Dec. 31, 2009)

Not applicable.

[Overseas sales]

First Nine months of FY2009 (Apr. 1, 2009 – Dec. 31, 2009)

Overseas sales information is not presented since we had no overseas sales.

[Segment information]

1. Summary of Reporting Segments

The Company's reporting segments are segments within the Company's structural unit, for which separated financial information is available, and because the board of directors makes decisions on the allocation of management resources, and evaluates performance, they are subject to periodic reviews.

The Company group contains the Company and subsidiaries compartmentalized by products and services. Each company formulates comprehensive strategies and develops business activities for the products and services which they handle. Accordingly, The Company group is composed of segments compartmentalized by products and services with a base of the Company and subsidiaries, and has two reporting segments: "PC Sales Business" and "Internet-related business", which are grouped in accordance with similarities of products and services.

"PC Sales Business" handles the sale of personal computers and computer-related products, and the sale of computer-related services. "Internet-related business" operates service providers and website production.

2. Information Concerning Sales and Profit or Loss Amount by Reportable Segment

First Nine months of FY2010 (Apr. 1, 2010 – Dec. 31, 2010)

(Thousands of yen)

	Reportable Segment			Adjusted amount (Note.1)	Amount stated in quarterly consolidated statements of income (Note.2)
	PC sales business	Internet-related business	Total		
Net sales					
(1) External sales	34,192,221	1,563,886	35,756,108	-	35,756,108
(2) Inter-segment sales and transfers	366	84,909	85,275	(85,275)	-
Total	34,192,587	1,648,796	35,841,383	(85,275)	35,756,108
Segment income (loss)	1,068,843	142,245	1,211,088	(9,787)	1,201,301

(Notes) 1. Adjusted amount of segment profits are -14,007 thousand yen, which is elimination of dividend received between segments.

2. Adjustment of segment profits with ordinary income in the quarterly consolidated statements of income is performed.

3. Information on the impairment loss of non-current assets of each reporting segment, and on goodwill

(Significant impairment loss of non-current assets)

No applicable items.

(Significant changes in amount of goodwill)

No significant changes.

(Significant negative goodwill)

No significant negative goodwill.

(Additional information)

From the first quarter of this consolidated fiscal year, "Accounting standards regarding the disclosure of segment information etc." (ASBJ No. 17, March 27, 2009), and "Application guidelines for accounting standards regarding the disclosure of segment information etc." (ASBJ Guideline No. 20, March 21, 2008) have been applied.

(6) Significant Changes in Shareholders' Equity

No applicable items

4. Expanded information**[Situation of sales]****Sales by Item**

(Thousands of yen)

	For Nine months of FY2009 (Apr.1,2009 – Dec.31, 2009)		For Nine months of FY2010 (Apr.1,2010 – Dec.31, 2010)		Year-on-year Change (%)
	Amount	%	Amount	%	
PC	7,747,964	23.5	8,500,762	23.8	109.7
Monitor	1,026,804	3.1	882,482	2.5	85.9
Printer	739,859	2.3	651,732	1.8	88.1
Peripherals	9,147,525	27.8	8,650,001	24.2	94.6
Accessories and supplies	3,923,181	11.9	4,007,629	11.2	102.2
Software	1,135,342	3.4	1,040,729	2.9	91.7
Office automation equipment, used goods, and others	2,092,904	6.4	3,624,020	10.1	173.2
Total sales of products	25,813,583	78.4	27,357,358	76.5	106.0
Income from royalties	411,817	1.3	410,656	1.1	99.7
Income from technical service and commissions	4,972,747	15.1	6,424,206	18.0	129.2
Total PC sales business	31,198,149	94.8	34,192,221	95.6	109.6
Internet-related business	1,714,139	5.2	1,563,886	4.4	91.2
Total	32,912,289	100.0	35,756,108	100.0	108.6

(Notes) 1. The above amounts do not include consumption taxes.

2. Franchise sales, included with other income from royalties, totaled 7,583,782 thousand yen.

*From the first quarter of this consolidated fiscal year, "Accounting standards regarding the disclosure of segment information etc." (ASBJ No. 17, March 27, 2009), and "Application guidelines for accounting standards regarding the disclosure of segment information etc." (ASBJ Guideline No. 20, March 21, 2008) have been applied. Each segment, which was previously categorized in accordance with similarities of products and selling methods, is re-categorized under the perspective of business management. When comparing this year's and previous year's figures, it described with replacing figures for the Third quarter of last year with new segment category.