



February 26, 2008

To whom it may concern,

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**Notice on Variance of FYE June 2008 Interim (14th Term Interim) Consolidated and Non-Consolidated Results vs. Actuals for the Interim Period of the Previous Year**

This is to inform you of variances in the consolidated and non-consolidated results for FYE June 2008 interim (14th term interim) with respect to actuals for the interim period of the previous year.

*Details*

1. Variances in the consolidated results for FYE June 2008 interim (14th term interim) vs. actuals for the interim period of the previous year

(Unit: 1 million yen)

	Revenues	Operating profits	Recurring profits	Interim net income or net loss
Previous year interim period actuals (A)	129,046	3,947	2,326	-28,790
This year interim period actuals (B)	333,339	-1,371	-5,285	-759
Change (B-A)	+204,293	-5,318	-7,611	+28,031
Rate of change (%)	+158.3%	-	-	-

(Reference) Major factors for year-on-year change

Revenues

(Unit: 1 million yen)

Details	Amount
Contribution of Premier Group to revenues	228,171
Decline in revenues from nursing and health care support business	-17,317

Operating profits

(Unit: 1 million yen)

Details	Amount
Contribution of Premier Group to profit/loss	3,057

*1 Decline in operating profits from COMSN, Inc.	-4,651
*2 Decline in operating profits from Goodwill, Inc.	-3,823

\*1 As a result of the decision by COMSN, Inc. to withdraw from the nursing care business, the company's losses expanded from an operating loss of 797 million yen for the same term the previous year to an operating loss of 5,448 million yen.

\*2 As a result of increases etc. in compliance expenses at Goodwill, Inc., profits declined from operating profits of 4,931 million yen for the same term the previous year to operating profits of 1,108 million yen.

#### Recurring profits

(Unit: 1 million yen)

Details	Amount
Decline in operating profits	-5,318
Increase in interest payable	-2,573

#### Net income

(Unit: 1 million yen)

Details	Amount
Decline in recurring profits	-7,611
Impairment loss for goodwill etc.	23,315
Profit on sale of aircraft	1,173
Profit on sale of nursing care business	17,910
Lost on the refund of nursing care fees	-1,887
Loss on closing of locations	-2,220
Allocation to reserve against investment losses	-2,034

2. Variances in the non-consolidated results for FYE June 2008 interim (14th term interim) vs. actuals for the interim period of the previous year

(Unit: 1 million yen)

	Operating revenues	Operating profits	Recurring profits	Interim net income or net loss
Previous year interim period actuals (A)	4,997	3,237	1,423	-28,571
This year interim period actuals (B)	6,742	3,225	-489	-5,276
Change (B-A)	+1,745	-12	-1,912	+23,295
Rate of change (%)	+ 34.9%	-0.3	-	-

(Reference) Major factors for year-on-year change

#### Operating revenues

(Unit: 1 million yen)

Details	Amount
Increase in operations consignment revenues from Goodwill Premier	1,651

Operating profits

(Unit: 1 million yen)

Details	Amount
Increase in revenues	1,745
Increase in cost of sales	-353
Increase in sales, general and administrative expenses	-1,403

Recurring profits

(Unit: 1 million yen)

Details	Amount
Increase in interest payable	-1,749

Net income

(Unit: 1 million yen)

Details	Amount
Decline in recurring profits	-1,912
Decline in appraisal loss on investment securities	30,170
Fixed assets impairment loss	-4,492

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