

Summary of Business Results for the Third Quarter Ended December 31, 2010 [Japan GAAP] (Consolidated)

February 4, 2011

Company **Miroku Jyoho Service Co., Ltd.**

Stock Code 9928

Representative Hiroki Koreeda, President and COO

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Expected date of filing of quarterly report: February 10, 2011

Preparation of quarterly supplementary financial document: None

Quarterly results briefing: None

Listed on the TSE

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Expected starting date of dividend payment: —

(Rounded down to million yen)

1. Consolidated business results for the nine months ended December 2010

(April 1, 2010 through December 31, 2010)

(1) Consolidated results of operations

(% change from the previous corresponding period)

	Net sales		Operating income		Ordinary income		Net income	
	Million yen	%	Million yen	%	Million yen	%	Million yen	%
Nine months ended Dec. 2010	13,882	-0.1	812	65.8	812	75.7	332	100.9
Nine months ended Dec. 2009	13,889	-2.4	489	35.5	462	35.8	165	—

	Net income per share		Diluted net income per share	
	Yen		Yen	
Nine months ended Dec. 2010	10.82		10.45	
Nine months ended Dec. 2009	5.25		5.07	

(2) Consolidated financial position

	Total assets		Net assets		Shareholders' equity ratio		Net assets per share	
	Million yen		Million yen		%		Yen	
As of Dec. 2010	14,442		7,580		52.5		247.79	
As of Mar. 2010	15,041		7,761		51.6		247.37	

(Reference) Shareholders' equity

As of December 2010: 7,580 million yen

As of March 2010: 7,761 million yen

2. Dividends

	Annual dividend				
	End of 1Q	End of 2Q	End of 3Q	Year-end	Total
	Yen		Yen		Yen
Year ended Mar. 2010	—	0.00	—	12.00	12.00
Year ending Mar. 2011	—	0.00	—		
Year ending Mar. 2011 (forecast)				12.00	12.00

(Note) Revisions to dividend forecast for the current quarter: None

3. Forecast of consolidated business results for the year ending March 2011

(April 1, 2010 through March 31, 2011)

(% change from the previous year)

	Net sales		Operating income		Ordinary income		Net income		Net income per share	
	Million yen	%	Million yen	%	Million yen	%	Million yen	%	Yen	
Year ending Mar. 2011	18,900	0.3	1,200	2.6	1,150	1.2	560	0.3	17.76	

(Note) Revisions to business forecast for the current quarter: None

4. Others

(1) Changes in significant subsidiaries during the period: None

New subsidiary: — Excluded: —

(2) Applications of simplified accounting procedures and special accounting procedures: Yes

(3) Changes in rules, procedures and indication methods of accounting procedures

① Changes due to revision of accounting standards: Yes

② Changes other than ①: None

(4) Shares outstanding (common stock)

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

As of December 2010 34,725,286 shares

As of March 2010 34,700,286 shares

② Treasury stock at the end of period

As of December 2010 4,132,725 shares

As of March 2010 3,321,746 shares

③ Average number of stock during period (quarterly cumulative period)

Nine months ended December 2010 30,755,386 shares

Nine months ended December 2009 31,571,269 shares

※Implementation status of quarterly review procedure

This financial summary is not subject to the quarterly review procedures pursuant to the Financial Instruments and Exchange Act. At the time of disclosure of this report, the procedures for review of financial statements pursuant to the Financial Instruments and Exchange Act have not been completed.

※Explanation regarding appropriate use of business forecasts and other special instructions

Forecasts regarding future performance in this material are based on information currently available to the company and certain assumptions that the company deems to be reasonable at the time this report was prepared. The company does not make promises about the achievements. Actual results may differ significantly from the forecasts due to various factors.