

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

February 9, 2011

Company: **FUJITEC CO., LTD.** Listed on TSE1, OSE1
 Stock Code: 6406 URL: <http://www.fujitec.co.jp>
 Representative: Takakazu Uchiyama, President and CEO
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 Director, Senior Executive Operating Officer, General Manager, Finance HQ TEL: 0749-30-7111
 Expected date of filing of Quarterly Report: February 10, 2011 Starting date of dividend payment: —
 Preparation of quarterly supplemental material: No Holding of quarterly presentation: No

(Amounts are rounded down to the nearest million yen)

1. Consolidated Business Results for the Third Quarter Ended December 2010 (From April 1, 2010 to December 31, 2010)

(1) Operating Results (cumulative) (% change from the previous corresponding period)

	Net sales		Operating income		Ordinary income		Net income	
	Millions of yen	%	Millions of yen	%	Millions of yen	%	Millions of yen	%
3 rd Quarter ended								
December 31, 2010	76,396	-1.4	4,008	22.5	4,134	7.2	2,183	-2.2
December 31, 2009	77,478	0.7	3,271	151.1	3,857	251.4	2,233	—

	Net income per share	Diluted net income per share
3 rd Quarter ended	Yen	Yen
December 31, 2010	23.33	—
December 31, 2009	23.86	—

(2) Financial Position

	Total assets	Net assets	Shareholders' equity ratio	Net assets per share
	Millions of yen	Millions of yen	%	Yen
December 31, 2010	101,627	62,375	57.2	621.31
March 31, 2010	111,099	64,056	53.6	636.25

(Note) Shareholders' equity – December 31, 2010: 58,139 million yen March 31, 2010: 59,539 million yen

2. Cash Dividends

	Cash dividends per share				
	End of 1 st Quarter	End of 2 nd Quarter	End of 3 rd Quarter	Fiscal year-end	Annual
For the year ended March 31, 2010	— Yen	4.00 Yen	— Yen	6.00 Yen	10.00 Yen
For the year ending March 31, 2011	—	5.00	—		
March 31, 2011 (forecast)				5.00	10.00

(Note) Revision to the forecasts during this quarter: None

3. Forecast of Consolidated Business Results for the Fiscal Year Ending March 31, 2011 (From April 1, 2010 to March 31, 2011)

(% change from the previous corresponding period)

	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
For the year ending March 31, 2011	103,000	-3.0	5,300	0.2	5,300	-12.4	2,700	-33.5	28.85

(Note) Revision to the forecasts during this quarter: None

4. Others

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

(2) Adoption of simplified accounting methods and specific accounting methods: Yes

1) Adoption of simplified accounting methods

a. Valuation of inventories

Inventories at the end of December 31, 2010 are calculated using a reasonable estimate based on actual inventories at the end of September 30, 2010, in lieu of an actual physical inventory.

b. Method of estimating depreciation expenses for fixed assets

The Company allocates a yearly depreciation estimate of fixed assets based on a reasonable budget system.

2) Adoption of specific accounting methods for preparing quarterly consolidated financial statements: None

(3) Changes in accounting policies, procedures and presentation: Yes

1) Changes in accounting policies and procedures

a. Adoption of "Accounting Standard for Asset Retirement Obligations"

Starting from the first quarter of the fiscal year ending March 31, 2011, the Company has adopted the "Accounting Standard for Asset Retirement Obligations" (ASBJ Statement No. 18 issued March 31, 2008) and the "Guidance on Accounting Standard for Asset Retirement Obligations" (ASBJ Guidance No. 21 issued March 31, 2008). The impact of this change on the financial statements for the period is immaterial.

b. Adoption of "Accounting Standard for Business Combinations" and others:

Starting from the third quarter of the fiscal year ending March 31, 2011, the Company has adopted the "Accounting Standard for Business Combinations" (ASBJ Statement No. 21 issued December 26, 2008), the "Accounting Standard for Consolidated Financial Statements" (ASBJ Statement No. 22 issued December 26, 2008) and the "Revised Guidance on Accounting Standard for Business Combinations and Accounting Standard for Business Divestitures" (ASBJ Guidance No. 10 issued December 26, 2008).

2) Changes other than the above (3) - 1): None

(4) Number of issued shares (common stock)

1) Number of shares outstanding at the end of period (including treasury stock):	December 31, 2010: 93,767,317 shares	March 31, 2010: 93,767,317 shares
2) Treasury stock at the end of period:	December 31, 2010: 192,000 shares	March 31, 2010: 188,458 shares
3) Weighted average number of shares outstanding during period:	3 rd quarter ended December 31, 2010: 93,577,591 shares	3 rd quarter ended December 31, 2009: 93,583,876 shares

* Disclosure regarding the status of the quarterly review procedures

This summary of consolidated business results does not fall under the requirements of the Financial Instruments and Exchange Act. The review procedure of the quarterly financial statements under the Financial Instruments and Exchange Act is completed and the quarterly review report of independent auditors has been received on February 8, 2011.

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

The forecasts regarding future performance in this report 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. Actual results may differ significantly from the forecasts due to a variety of factors.