Summary of Consolidated Financial Results for the First Six Months of the Fiscal Year Ending March 31, 2011 (Japanese Standards)

All information contained in this document has been prepared in accordance with generally accepted accounting principles in Japan.
This document has been translated from the Japanese original for reference purpose only.

October 29, 2010

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Code number: 4665
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Shares listed: Tokyo and Osaka
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Scheduled date of filing quarterly report: November 12, 2010
Scheduled date of dividend payment: -
Preparation of supplemental explanatory materials: Yes
Holding of quarterly financial results meeting: Yes (for institutional investors and analysts)

(Amounts less than one million yen are dropped.)

1. Consolidated financial results for the period from April 1, 2010 to September 30, 2010

(1) Results of operation

(Percentages indicate the change against the same period of the previous fiscal year.)

	Sales		Operating income		Ordinary income		Net income	
	millions of yen	%	millions of yen	%	millions of yen	%	millions of yen	%
6 months ended Sept. 30, 2010	87,800	-2.7	5,155	-20.8	6,036	-16.6	2,624	-17.5
6 months ended Sept. 30, 2009	90,228	-3.9	6,505	6.8	7,233	-1.0	3,182	14.8

	Net income per share	Net income per share (fully diluted)
	yen	yen
6 months ended Sept. 30, 2010	39.62	—
6 months ended Sept. 30, 2009	47.61	—

(2) Financial position

	Total assets	Net assets	Ratio of equity to total assets	Net assets per share
	millions of yen	millions of yen	%	yen
As of Sept. 30, 2010	198,742	148,232	74.2	2,225.94
As of Mar. 31, 2010	200,889	148,308	73.4	2,226.72

(Reference: Shareholders' equity: Sept. 30, 2010: 147,438 million yen March 31, 2010: 147,490 million yen)

2. Dividends

	Dividends per share				
	End of 1st Q	End of 2nd Q	End of 3rd Q	Year-end	Total (Annual)
	yen	yen	yen	yen	yen
Year ended Mar. 31, 2010	—	0.00	—	40.00	40.00
Year ending Mar. 31, 2011	—	0.00			
Year ending Mar. 31, 2011 (Forecast)			—	40.00	40.00

(Note) Revision of forecast for dividend in FY2010 2Q: None

3. Forecast of consolidated financial results for the FY2010 (April 1, 2010 - March 31, 2011)

(Percentages indicate the change against the same period of the previous fiscal year.)

	Sales		Operating income		Ordinary income		Net income		Net income per share
	millions of yen	%	millions of yen	%	millions of yen	%	millions of yen	%	yen
Year ending Mar. 31, 2011	183,500	1.2	10,000	-17.6	11,500	-16.7	6,000	-23.3	89.87

(Note) Revision of forecast for consolidated financial results for FY2010 2Q: None

4. Other (Please refer to page 4, 2. Other information)

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

(Note) Indicates changes in subsidiaries resulting in a change in the scope of consolidation during six months ended September 30, 2010.

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

(Note) Indicates adoption of simplified accounting methods and special accounting methods for quarterly consolidated financial statements.

(3) Changes in accounting standards, procedures and methods of presentation

1) Revisions involving changes to accounting standards: Yes

2) Changes due to other revisions: Yes

(Note) Indicates changes in accounting principles, procedures, and the presentation for quarterly consolidated financial statements. (revisions to be included in significant items concerning the basis for preparing quarterly financial statements)

(4) Number of shares issued (Common stock)

1) Number of shares issued at the end of the period (including treasury stock)	9 months ended Dec. 31, 2011	67,394,823	Year ended Mar. 31, 2010	67,394,823
2) Number of treasury stock at the end of the period	9 months ended Dec. 31, 2011	1,158,344	Year ended Mar. 31, 2010	1,158,109
3) Average number of shares during the period (during the quarter)	9 months ended Dec. 31, 2011	66,236,635	9 months ended Dec. 31, 2010	66,837,535

* Implementation status of quarterly review
This summary of financial statements is exempt from the quarterly review procedure required by the Financial Instruments and Exchange Act. Review procedures for the quarterly financial statements based on the Financial Instruments and Exchange Act were being performed at the time of the announcement of this summary of financial statements.

* Explanation regarding the appropriate use of business forecasts
The financial forecast contained in this report is based on information available at the time of preparation, and thus involves inherent uncertainties. Accordingly, readers are advised that actual results may differ significantly from the forecast.

Contents of attachment:

1. Qualitative information and financial statements

(1) Business results

In the first half of fiscal 2010 (April 1 – September 30, 2010), Japan's economy moved slowly toward recovery owing to improved corporate earnings as a result of various government economic stimulus measures. However, the future of the economy is still unclear due to the severe environment in employment and earnings, with fears of a downturn in the overseas economy and a sharp hike in the yen later in the period.

As a result, consolidated sales were 87,800 million yen, a 2,428 million yen (2.7%) decrease from one year earlier. Operating income decreased 1,350 million yen (20.8%) to 5,155 million yen mainly due to expenses for starting and operating the Branch/Shop Operation system at the Clean Group. Ordinary income decreased 16.6% to 6,036 million yen. Net income was 2,624 million yen, a 558 million yen (17.5%) decrease from one year earlier. This was mainly due to a loss on valuation of investment securities and an extraordinary loss, resulting from adoption of Accounting Standard for Asset Retirement Obligations.

a. Results by business segment

Reportable segments were changed on April 1, 2010. For an overview of the new business segments, please refer to "Segment Information" starting on page 9.

(a) Clean Group

Although personal consumption, centering on durable goods, is recovering, there has been a significant increase in consumers' defensive mindset and reluctance to make purchases.

Home Service (services for residential market) conducted community-based sales activities in markets (the sales areas of each customer representatives) focusing on sales of the new handy mop "shushu" that was introduced last autumn and an air-conditioner cleaning service. Consequently, the sales of handy mop and air-conditioner cleaning were higher than one year earlier. However, stagnant sales of mop products, the main product category of this segment, reduced overall Home Service sales.

Business Service (services for commercial market) conducted community-based sales activities in markets (the sales areas of each customer representatives) focusing on signing up more members for the on-site emergency services that provide services for problems involving kitchen equipment and shop facilities. We promoted support services for clean air by utilizing the Plasmacluster Ion Generator of Sharp Electronics Corporation. Also efforts were made to acquire orders from key accounts and regional chain stores. However, sales of mat products, the main products of this segment, cleaning service and many other products and services decreased due to the strong commitment of companies to cost cutting. As a result, Business Service sales were lower than one year earlier.

Clean Group sales were 57,611 million yen, down 2.6%, and operating income was down 18.8% to 7,032 million yen.

(b) Food Group

Mister Donut continued its efforts from the previous fiscal year to increase customer visits by offering new products every month. Mister Donut launched 40th anniversary promotion campaigns by developing new products with special ingredients or recipes and by using collaboration with other companies. However, an extremely hot summer reduced the number of customers and the anniversary campaigns did not contribute to sales growth as much as the programs conducted one year earlier. As a result, Mister Donut sales were lower than one year earlier.

Sales of seasonal items in other food service businesses were healthy. However, sales decreased due to a decline in the number of shops/restaurants in operation resulting from shop closures in the previous fiscal year.

As a result, Food Group posted sales of 24,850 million yen, down 2.9%, and operating income of 1,666 million yen, down 17.1%.

(c) Other Businesses

Duskin Healthcare, which provides management services to medical facilities, recorded lower sales from one year earlier due to cancellations of some key accounts.

At Duskin Kyoeki, a leasing company, sales were lower because of declines in general leasing and car leasing. As a result, Other Businesses recorded sales of 5,338 million yen, down 3.2 %, and operating income of 40 million yen, down 86.5 %.

Segment sales figures do not include consumption tax.

(2) Financial position

At the end of second quarter, total assets were 198,742 million yen, a 2,147 million yen decrease from the end of the previous fiscal year. This is due to a 4,018 million yen increase in marketable securities for short-term investments and a 4,593 million yen decrease in cash and deposits and a 1,413 million yen decrease in investment securities.

Total liabilities were 50,510 million yen, a 2,070 million yen decrease due to a 995 million yen decrease in accounts payable-other, a 589 million yen decrease in the reserve for bonuses and a 448 million yen decrease in accounts payable-trade.

Net assets were 148,232 million yen, a 76 million yen decrease. This is due to a 25 million yen decrease in retained earnings resulting from second quarter net income of 2,624 million yen and dividend payments of 2,649 million yen.

(3) Forecast

Although sales of the six-month period ended September 30, 2010 moved downward and the income moved upward, we have not revised the full-year forecast for the fiscal year ending March 31, 2011.

Clean Group is offering customers a new cleaning method that utilizes a new product called “Dust Cleaner.” This campaign generated much interest among customers and customer inquiries increased as a result of TV commercials that started in October. The sales of Mister Donut are on a track to recovery because of the successful 40th anniversary celebratory event “Mister Donut Museum Revival Festival” held on August 26 through 29 at Tokyo International Forum and “Nostalgia Donut Campaign” launched in September.

Therefore, the unused budget allocated for sales expenses, including sales promotion expenses, will be carried over to the second half-year to secure higher sales.

We will carefully watch economic trends to review the forecast and will make an announcement promptly if a revision is needed.

(Consolidated) (millions of yen, %)

	Year ending Mar. 31, 2011 (forecast)			Year ended Mar. 31, 2010 (actual)	
		%	change (%)		%
Sales	183,500	100.0	1.2	181,280	100.0
Operating income	10,000	5.4	-17.6	12,129	6.7
Ordinary income	11,500	6.3	-16.7	13,806	7.6
Net income	6,000	3.3	-23.3	7,824	4.3

(Non-consolidated) (millions of yen, %)

	Year ending Mar. 31, 2011 (forecast)			Year ended Mar. 31, 2010 (actual)	
		%	change (%)		%
Sales	162,000	100.0	1.9	158,966	100.0
Operating income	8,000	4.9	-17.9	9,742	6.1
Ordinary income	10,500	6.5	-23.7	13,770	8.7
Net income	5,500	3.4	-27.6	7,592	4.8

The above forecast is based on projections and assumptions using information available at the time of this announcement. Such projections and assumptions are subject to uncertainties inherent in future business operations. The actual results may differ materially for a number of reasons.

2. Other information

(1) Adoption of simplified accounting methods and special accounting methods

a. Adoption of simplified accounting methods

1) Method of calculating estimated losses on general loans

The Company believes that the loan loss ratio at the end of the second quarter of fiscal 2010 has not significantly changed from the loan loss ratio calculated at the end of the previous fiscal year. Therefore, the loan loss ratio at the end of the previous fiscal year was used to calculate estimated losses on loans.

2) Method of valuation of inventories

In writing-down the book value of inventories, the net selling price was estimated for inventory items where market prices have declined.

3) Method of calculating deferred tax assets and deferred tax liabilities

To determine the likelihood of recovering deferred tax assets, earning forecasts and tax planning documents that were used at the end of the previous fiscal year were used. This is because there have been no significant changes in the operating environment, temporary differences or other factors since the end of the previous fiscal year.

b. Special accounting methods

1) Calculation of tax expenses

To determine tax expenses for consolidated subsidiaries, a reasonable estimate is made for the effective tax rate after the application of deferred tax accounting for net income before income taxes for the fiscal year, including the second quarter. Tax expenses are then calculated by multiplying quarterly net income before income taxes by this estimated effective tax rate.

The income tax adjustment is included in income taxes-current on the statement of income.

(2) Changes in accounting standards, processes and methods of presentation

Changes in accounting standards

1) Adoption of accounting standards related to asset retirement obligations

Effective from the first quarter of the current fiscal year, the Company adopted “Accounting Standard for Asset Retirement Obligations” (ASBJ statement No. 18, March 31, 2008) and “Guidance on Accounting Standard for Asset Retirement Obligations” (ASBJ Guidance No. 21, March 31, 2008).

As a result of this change, operating income and ordinary income decreased by 17 million yen and income before income taxes decreased by 508 million yen during the six-months ended September 30, 2010. The change in Asset Retirement Obligations due to the application of this accounting standard is 702 million yen.

The impact of this change on segment information is explained in the segment information section.

2) Rent income and expenses on facilities

Income including system fees and rent for machines and equipment, land and buildings paid by franchisees was presented as rent income on facilities, non-operating income, and corresponding expenses were presented as rent expenses, non-operating expenses. Beginning with the first quarter, income related to system fees, which is the provision of knowhow to franchisees, and for rental of machines and equipment, land and buildings is included in sales, and corresponding expenses are included in cost of sales, and selling, general and administrative expenses.

The Company will carry out the full-scale operation of Branch/Shop Operation System, an initiative of the Network Program, at franchisees starting in the first quarter of this fiscal year. Along with the start of this system, the Company decided that the rental and licensing of machines, equipment and software needed to operate the Company's franchise businesses should be regarded as provision of franchise business knowhow. As a result, these fees will be included in sales in order to better represent the income and expenses associated with franchise businesses.

Starting with this fiscal year, direct selling operations that were segmented by product and services are included in the Clean Group.

In the second quarter, compared with the previous accounting method, these changes resulted in increases of 1,056million yen in sales, 181 million yen in cost of sales, 292 million yen in selling, general and administrative expenses, and 582 million yen in operating income. There was no impact on ordinary income and net income before income taxes.

The impact of this change on segment information is explained in the segment information section.

3. Consolidated financial statements

(1) Consolidated balance sheets

(millions of yen)

	as of September 30, 2010	as of March 31, 2010
ASSETS		
Current assets		
Cash and deposits	15,255	19,849
Notes and accounts receivable-trade	11,737	12,027
Lease investment assets	1,912	1,863
Marketable securities	24,036	20,017
Merchandise and finished goods	7,043	7,017
Work in process	140	157
Raw materials and supplies	1,532	1,607
Deferred tax assets	2,383	2,649
Other	2,302	1,343
Allowance for doubtful accounts	-89	-78
Total current assets	66,253	66,453
Noncurrent assets		
Property, plant and equipment		
Buildings and structures	40,799	40,112
Accumulated depreciation	-21,993	-21,177
Buildings and structures, net	18,806	18,935
Machinery, equipment and vehicles	21,327	21,144
Accumulated depreciation	-14,653	-14,243
Machinery, equipment and vehicles, net	6,673	6,901
Land	23,596	23,538
Construction in progress	174	177
Other	12,066	11,758
Accumulated depreciation	-8,339	-8,140
Other, net	3,727	3,618
Total property, plant and equipment	52,979	53,170
Intangible assets		
Goodwill	346	375
Other	6,014	6,379
Total intangible assets	6,361	6,754
Investments and other assets		
Investment securities	55,418	56,832
Long-term loans receivable	130	144
Deferred tax assets	7,389	7,143
Guarantee deposits	9,067	9,471
Other	1,318	1,126
Allowance for doubtful accounts	-177	-209
Total investments and other assets	73,147	74,509
Total noncurrent assets	132,488	134,435
Total Assets	198,742	200,889

(millions of yen)

	as of September 30, 2010	as of March 31, 2010
LIABILITIES		
Current liabilities		
Accounts payable-trade	7,050	7,498
Current portion of long-term loans payable	5,624	5,624
Income taxes payable	1,858	2,289
Provision for bonuses	3,528	4,118
Reserve for point card certificates	504	512
Asset retirement obligations	252	—
Accounts payable-other	5,349	6,345
Guarantee deposits received for rental products	10,742	10,946
Other	3,442	3,893
Total current liabilities	38,354	41,228
Noncurrent liabilities		
Long-term loans payable	300	362
Provision for retirement benefits	10,287	9,769
Provision for directors' retirement bonuses	—	15
Provision for loss on liabilities for guarantee	144	167
Asset retirement obligations	428	—
Long-term accounts payable-other	141	139
Long-term guarantee deposited	829	868
Negative goodwill	19	21
Other	4	8
Total noncurrent liabilities	12,155	11,352
Total liabilities	50,510	52,580
NET ASSETS		
Shareholders' equity		
Capital stock	11,352	11,352
Capital surplus	13,076	13,076
Retained earnings	126,995	127,020
Treasury stock	-1,832	-1,832
Total shareholders' equity	149,591	149,617
Valuation and translation adjustments		
Valuation difference on available-for-sale securities	-1,692	-1,730
Translation adjustment	-460	-396
Total valuation and translation adjustments	-2,153	-2,126
Minority interests	793	817
Total net assets	148,232	148,308
Total liabilities and net assets	198,742	200,889

(2) Consolidated statements of income

(millions of yen)

	Six months Apr. 1, 2009 - September 30, 2009	Six months Apr. 1, 2010 - September 30, 2010
Net sales	90,228	87,800
Cost of sales	49,433	47,991
Gross profit	40,795	39,809
Selling, general and administrative expenses	34,290	34,653
Operating income	6,505	5,155
Non-operating income		
Interest income	362	420
Dividends income	118	140
Rent income on facilities	557	62
Commission fee	124	151
Amortization of negative goodwill	43	2
Equity in gains of affiliates	―	14
Gain on transfer of goodwill	5	27
Miscellaneous income	322	267
Total non-operating income	1,534	1,086
Non-operating expenses		
Interest expenses	39	36
Rent expenses on facilities	166	―
Equity in losses of affiliates	451	―
Loss on cancellation of leasehold contracts	―	46
Miscellaneous loss	148	123
Total non-operating expenses	806	205
Ordinary income	7,233	6,036
Extraordinary income		
Gain on sales of noncurrent assets	43	6
Reversal of allowance for doubtful accounts	3	18
Reversal of allowance for liabilities of affiliates	―	22
Income on compensation for damage	57	―
Other extraordinary income	45	19
Total extraordinary income	149	67
Extraordinary loss		
Loss on sales of noncurrent assets	4	17
Loss on retirement of noncurrent assets	356	117
Impairment loss	96	20
Loss on sales of investment securities	7	―
Loss on valuation of investment securities	516	794
Loss on sales of stocks of affiliates	86	―
Provision of reserve for loss on liabilities for guarantee	33	―
Loss on adjustment for changes of accounting standard for asset retirement obligations	―	491
Other extraordinary loss	18	139
Total extraordinary loss	1,120	1,581
Income before income taxes	6,263	4,522
Income taxes-current	3,101	1,889
Income before minority interests	―	2,632
Minority interests in income (loss)	-20	8
Net income	3,182	2,624

(3) Notes relating to going concern assumption

None

(4) Segment information

[Business segment information]

Six-month period (April 1, 2009 – September 30, 2009)

(millions of yen)

	Aino-Mise Related Businesses	Food Service Businesses	Care Service Businesses	Other Businesses	Total	Elimination or corporate	Consolidated total
Sales							
1) To outside customers	50,431	25,771	9,239	4,786	90,228	—	90,228
2) Inter-segment sales	0	0	29	1,360	1,390	-1,390	—
Total	50,432	25,771	9,268	6,146	91,619	-1,390	90,228
Operating income/loss	9,901	2,000	-320	-100	11,481	-4,976	6,505

[Geographic segment information]

Six-month period (April 1, 2009 – September 30, 2009)

Segment information by geographic area is not presented because the proportion of domestic sales are more than 90% of total segment sales.

[Overseas sales]

Six-month period (April 1, 2009 – September 30, 2009)

Segment information of overseas sales amounts is not presented because overseas sales are less than 10% of consolidated sales.

[Segment information]

a. Overview of business segments

Duskin's reportable segments are components of the Company for which separate financial information is available, and whose operating results are reviewed regularly by the board of directors to determine the allocation of resources and evaluate performance. The Company has business operating units classified by product and service type. Each business unit establishes comprehensive product and service strategies for Japan, and conducts its own business activities.

The Company is organized into two reportable segments, Clean Group and Food Group, comprised of business operating units such as business groups and divisions based on product and service types.

Clean Group, with a focus on direct selling, includes rental of cleaning tools, sales of daily commodities and cosmetics, rental of cabinet towels, sales of bathroom products, rental of shop towels, rental of water-purifiers and air-purifiers, house cleaning services, housekeeping services, pest control and prevention services, tree and lawn care services, plant and facility management services, senior care services, rental and sales of travel goods, baby goods, leisure goods, health and nursing care equipments, uniform rental and sales of coffee to offices. Food Group is comprised of food service chains that sell donuts, beignets, baked products, dim sum, food and beverages.

b. Sales and profit/loss by business segment

Six-month period (April 1, 2010 – September 30, 2010)

(millions of yen)

	Clean Group	Food Group	Others (Note: 1)	Total	Adjustment (Note: 2)	Consolidated total (Note: 3)
Sales						
To outside customers	57,611	24,850	5,338	87,800	—	87,800
Inter-segment sales	411	42	1,252	1,705	-1,705	—
Total	58,022	24,892	6,590	89,505	-1,705	87,800
Segment income	7,032	1,666	40	8,739	-3,584	5,155

(Notes)
1. "Others" are comprised of the businesses, that are not categorized in reportable business segments, including hospital management services, office equipment and vehicle leasing, insurance agent services, and overseas businesses.
2. Segment income adjustments of -3,584 million yen include a 21 million yen elimination for inter-segment sales and transfers and -3,605 million yen expenses of corporate expenses that cannot be allocated to a particular business segment.
3. Segment income has been adjusted for consistency with operating income that is shown in the quarterly consolidated statements of income.
4. Effective from the first quarter of the current fiscal year, the Company adopted "Accounting Standard for Asset Retirement Obligations" (ASBJ statement No. 18, March 31, 2008) and " Guidance on Accounting Standard for Asset Retirement Obligations" (ASBJ Guidance No. 21, March 31, 2008).
As a result of this change, Clean Group segment income decreased 7 million yen and Food Group segment income decreased 9 million yen in the second quarter.
5. Starting with the first quarter, the Company and some of its subsidiaries are recording the income and expenses for system use and rental of machines and equipment for franchisees as sales, cost of sales and selling, general and administrative expenses.
This change increased Clean Group sales by 431 million yen, and income by 248 million yen and Food Group sales by 624 million yen and income by 481 million yen and decreased Other segment income by 146 million yen.

c. Impairment loss of noncurrent assets or goodwill by business segment

(Significant impairment loss on noncurrent assets)

None applicable

(Significant change on the amount of goodwill)

There is no significant event that significantly affects the amount of goodwill during the six-month period ended September 30, 2010.

The amortization of goodwill during the six-month period ended September 30, 2010 and the balance of goodwill at the end of second quarter are as follows:

(millions of yen)

	Clean Group	Food Group	Other Businesses	Elimination or corporate	Consolidated total
Amortization - Goodwill	70	1	0	—	72
Balance	321	12	13	—	346

(Note) Balance at the end of the second quarter includes 171 million yen of goodwill of Ami Corporation (currently integrated into Duskin Serve Tohoku) at Clean Group and 115 million yen of goodwill resulting from the purchase by the Company and its subsidiaries of the business operations of several franchisees at the Clean Group.

(Significant gains on negative goodwill)

None applicable

d. Change in reportable segments

Reportable segments were changed on April 1, 2010. Aino-Mise Related Businesses, which provide cleaning-related services, and Care Service Businesses, excluding Duskin Healthcare (hospital management services), have been combined with the Clean Group. Also included in Clean Group are Rent All (rental and sales of travel goods, baby goods, leisure goods, health and nursing care equipments), Uniform Service (uniform rental) and Drink Service (sales of coffee to offices). Food Service Businesses segment has been renamed the Food Group. "Others" includes Duskin Healthcare (hospital management services), Duskin Kyoeki (leases of office equipment and vehicles), Duskin Insurance Service, an insurance agent, and overseas businesses.

Reclassified segment information of the same period of the previous year is as follows:

Six-month period (April 1, 2009 – September 30, 2009)

(millions of yen)

	Clean Group	Food Group	Others (Note: 1)	Total	Adjustment (Note: 2)	Consolidated total (Note: 3)
Sales						
1) To outside customers	59,129	25,585	5,512	90,228	—	90,228
2) Inter-segment sales	411	88	1,396	1,895	-1,895	—
Total	59,541	25,674	6,909	92,124	-1,895	90,228
Segment income	8,663	2,010	298	10,971	-4,466	6,505

(Notes) 1. "Others" are comprised of the businesses that are not categorized in reportable business segments, including hospital management services, office equipment and vehicle leasing, insurance agent services, and overseas businesses.

2. Segment income adjustments of -4,466 million yen include a -346 million yen elimination for inter-segment sales and transfers and -4,119 million yen expenses of corporate expenses that cannot be allocated to a particular business segment.

3. Segment income has been adjusted for consistency with operating income that is shown in the quarterly consolidated statements of income.

(Additional information)

Effective from the first quarter of current fiscal year, the Company adopted “Accounting Standard for Disclosure of Segments of an Enterprise and Related Information” (ASBJ statement No. 17, March 27, 2009) and “Guidance on Accounting Standard for Disclosures about Segments of an Enterprise and Related information” (ASBJ Guidance No. 20, March 21, 2008).

(5) Note on significant changes in shareholders’ equity

None