

25 October 2006

Company Name **SUMIDA CORPORATION**
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 Exchange)
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Upward Revision of consolidated business forecast for the 3rd Quarter of 2006

We, SUMIDA CORPORATION, hereby inform you that the consolidated business forecast for the 3rd Quarter of 2006 (1/7/06 ~ 30/9/06) announced on 21st of August, 2006 has been revised. Details are as follows:

Revision of consolidated business forecasts

1. Revision of the consolidated business forecast for the 3rd Quarter of 2006:
(1/7/2006 ~ 30/9/2006)

(Unit: million yen)

	Sales	Operating profit	Recurring profit	Net income
Previous estimates (A) (announced on 21/8/06)	15,700	1,300	1,200	700
Revised estimates (B) (announced on 25/10/06)	16,500	1,350	1,570	920
Variance (B-A)	800	50	370	220
% of variance	5.1%	3.8%	30.8%	31.4%
(For reference) Previous year's actual for the same period (C)	10,225	845	733	590
Variance (B-C)	6,275	505	837	330
% of variance	61.3%	59.8%	114.2%	55.9%

2. Reason for the revisions:

- Recurring profit and net income also increased from previous estimates due to an increase in revenue and an exchange gain.

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