

**Business Results for the Third Quarter of the Fiscal Year Ending September 2004  
(Non-Consolidated)**

**Date: August 13,2004**

<b>C o m p a n y</b>	<b>Yumeshin Co,Ltd</b>	Registered on the Hercules
<b>Stock Code</b>	2362	Head office location: Tokyo
<b>Representative</b>	Shingo Sato	
<b>C o n t a c t</b>	<b>Title of Executive Director</b>	
	Name Masao Kobayashi	<b>T E L</b> 03-3983-5664

**1. Matters Concerning the Preparation of Quarterly Results**

Changes in accounting method for recognizing net sales compared with the previous fiscal year :  
yes

**2. Business Results as of the Third Quarter of the Fiscal Year Ending September 2004 (Oct.1, 2003 – June 30, 2004)**

**(1)Results of Operations**

(Note: Rounded down to ¥ Million)

	Net Income		Operating Income		Recurring Income		Net Income	
	¥ Million	%	¥ Million	%	¥ Million	%	¥ Million	%
3rd quarter FY2004/9	3,182	-	454	-	489	-	277	-
3rd quarter FY2003/9	-	-	-	-	-	-	-	-
FY2003/9 (for reference)	3,756	-	542	-	482	-	301	-

	Net Income Per share	Diluted Net Income per share
	¥	¥
3rd quarter FY2004/9	14.88	-
3rd quarter FY2003/9	-	-
FY2003/9 (for reference)	14.43	-