Date: December 22, 2006

Amendments of "Amendments to the Summary of Non-consolidated Financial Results and Consolidated Business Results for FY September 2006"

Yumeshin Holdings Co., Ltd. has amended as follows the "Amendments to the Summary of Non-consolidated Financial Results and Consolidated Business Results for FY September 2006" released on November 30, 2006.

Corrections are underlined.

【Corrections】
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(3) Results of Cash Flows

	Net cash flows by operating activities	Net cash flows by investment activities	Net cash flows by financial activities	Balance of cash and cash equivalents at the end of year	
	¥ Million	¥ Million	¥ Million	¥ Million	
September 2006	<u>-3,180</u>	<u>-4,572</u>	<u>10,889</u>	<u>11,482</u>	

(Revised)

(3) Results of Cash Flows

(3) Results of Cush i	10 W 5				
Net cash flows by operating activities		Net cash flows by investment activities	Net cash flows by financial activities	Balance of cash and cash equivalents at the end of year	
	¥ Million	¥ Million	¥ Million	¥ Million	
September 2006	<u>-3,893</u>	<u>-4,552</u>	<u>11,336</u>	<u>11,236</u>	

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Summary of Non-consolidated Financial Results for FY September 2006

3. Dividend

					Amount of dividend (¥ million)	Payout ratio (%)	Net asset dividend ratio (%)
	End of 1Q End of interim End of 3Q	Year-end	Others	Annual			
September 2005	3.7	1.0	None	4.7	136	51.8	6.7
September 2006	1.0		None	1.0	72	<u>128.8</u>	4.7
September 2007 (est.)	2.0	2.0	None	4.0			

(Revised)

3. Dividend

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	Dividend per share (Yen)				Amount of dividend (¥ million)	Payout ratio (%)	Net asset dividend ratio (%)		
	End of 1Q End of interim End of 3Q	Year-end	Others	Annual					
September 2005	3.7	1.0	None	4.7	136	51.8	6.7		
September 2006	1.0		None	1.0	<u>72</u>	<u>128.4</u>	4.7		
September 2007 (est.)	2.0	2.0	None	4.0					