

SUMMARY OF FINANCIAL STATEMENT (Consolidated)

Third quarter results for the year ending December 31, 2007

January 30, 2008

Name of listed company: JSP Corporation

Stock Exchange Listed: Tokyo (1st section)

(URL: <http://www.co-jsp.co.jp/>)

Code Number: **7942**

Representative: Rokuro Inoue

Title: President, Representative Director

Contact person: Hitoshi Yamamoto

Title: Executive Officer, General Manager

Financial & Accounting Department

Phone: +81-3-6121-6300

1. Third quarter results (April 1, 2007 to December 31, 2007) for the fiscal year ending March 31, 2008

(1) Consolidated Business Performance

Note: Millions of yen, rounded down

	Net sales		Operating income		Ordinary income		Net income	
	¥million	%	¥million	%	¥million	%	¥million	%
Third quarter ended December 31, 2007	75,591	3.5	4,392	28.8	4,226	19.0	2,277	11.4
Third quarter ended December 31, 2006	73,057	7.7	3,409	25.0	3,552	32.1	2,043	64.3
(Reference) Term ended March 2007	95,505		4,114		4,119		2,357	

	Net income per share	Fully diluted net income per share
	¥	¥
Third quarter ended December 31, 2007	72.78	72.64
Third quarter ended December 31, 2006	65.72	65.51
(Reference) Term ended March 2007	75.76	75.53

Note: The indicated percentages for net sales, operating income, ordinary income, and midterm (this term) net income show the rate of change compared to previous year's third quarter results.

(2) Consolidated financial position

Note: Millions of yen, rounded down

	Total assets	Net assets	Shareholders' equity ratio	Net assets per share
	¥million	¥million	%	¥
Third quarter ended December 31, 2007	99,870	47,892	44.5	1,419.17
Third quarter ended December 31, 2006	95,857	45,088	44.1	1,355.79
(Reference) Term ended March 2007	95,178	45,989	45.2	1,376.68

(3) Consolidated cash flows

	Cash flows from operating activities	Cash flows from investing activities	Cash flows from financing activities	Outstanding balance of cash and cash equivalents as of the end of term
	¥million	¥million	¥million	¥million
Third quarter ended December 31, 2007	4,457	△4,459	2,641	7,643
Third quarter ended December 31, 2006	3,394	△3,556	1,485	7,051
(Reference) Term ended March 2007	5,441	△ 6,988	883	5,099

2. Forecast for Consolidated Business Performance in the Term Ending March 2008 (from April 1, 2007 to March 31, 2008)

As for the full fiscal year's consolidated forecast as shown below, no changes have been made since the last announcement dated on April 27, 2007.

	Net sales	Ordinary income	Net income
	¥million	¥million	¥million
Full Fiscal Year, ending March 31, 2008	99,000	5,100	2,800

Reference: The current term's net income forecast per share (for the full fiscal year) is ¥ 80.23.

Note: The calculation of the current term's net income per share is based on the share number of the third quarter ended December 31, 2007.

Qualitative information related to the earnings forecast:

The above forecast's value is based on the presently available information. The actual result may differ from the current forecast due to various factors.