

June 27, 2007

Company Name: ISEKI & CO., LTD.

Company representative: President Hiroyuki Nakano

Company Code: 6310

Stock Exchange Listings: Tokyo 1st Section, Osaka 1st Section

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**Partial amendment of summary announcement of financial results (consolidated)
for the three and nine month ended, pertaining to past years**

We conducted a deliberate examination of the impact on our business performance of excess appropriation by inappropriate accounting practices at our consolidated manufacturing subsidiaries, which were announced in our report “Partial amendment of summary announcement of financial results” on May 24, 2007. We made amendment to the settlement of past fiscal years from the fiscal year ended March 31, 2004 to the interim period of the fiscal year ended March 31, 2007. In this connection, we have determined a specific amendment to settlements of past fiscal years ended for the three and nine month, and we would like to report as follows.

Regarding pages which contain the amendment, we attached figures for both prior and after the amendment, underlining the amended portion.

We have also submitted revised reports of the securities report and semi annual report to the Kanto Financial Bureau following the amendment to financial settlements of past fiscal years.

- | 1. Summary announcement of financial results
which required amendment | Date of announcement |
|---|----------------------|
| - FY ended March 31, 2005
Summary announcement of three-months ended financial results
(Consolidated) | August 10, 2004 |
| - FY ended March 31, 2005
Summary announcement of nine-months ended financial results
(Consolidated) | February 10, 2005 |

- FY ended March 31, 2006
Summary announcement of three-months ended financial results
(Consolidated) August 10, 2005
- FY ended March 31, 2006
Summary announcement of nine-months ended financial results
(Consolidated) February 10, 2006
- FY ended March 31, 2007
Summary announcement of 1Q financial results
(Consolidated) August 9, 2006
- FY ended March 31, 2007
Summary announcement of 3Q financial results
(Consolidated) February 9, 2007

2. Impact of amendments to business performance of past fiscal years

With respect to the impact of the amendment at this time for consolidated as well as non-consolidated business performance, the actual amount of such impact is given in the annexed sheet.

3. Development of amendment

As to the development of the amendment, please refer to “A report on the results of the investigation on inappropriate accounting and our policy is corresponding to the issue” which was announced on May 24, 2007.

Summary of Consolidated Financial Result Amendment

(Millions of yen)

		Pre-amendment (a)	Post-amendment (b)	Variance (b-a)
FY 2005 1Q	Net sales	34,863	34,863	-
	Operating Income	106	13	(92)
	Ordinary Income	(80)	(173)	(92)
	Income Before Income Taxes	566	474	(92)
	Net Income	326	325	(1)
	Net Assets	49,483	48,611	(872)
	Total Assets	195,714	194,932	(782)
	FY 2005 3Q	Net sales	114,937	114,937
Operating Income		4,578	4,045	(533)
Ordinary Income		4,023	3,489	(533)
Income Before Income Taxes		4,569	4,035	(533)
Net Income		2,551	2,071	(480)
Net Assets		51,284	49,932	(1,351)
Total Assets		200,445	199,153	(1,292)
FY 2006 1Q		Net sales	35,580	35,580
	Operating Income	222	(89)	(312)
	Ordinary Income	191	(121)	(312)
	Income Before Income Taxes	775	463	(312)
	Net Income	156	(192)	(349)
	Net Assets	50,827	48,019	(2,807)
	Total Assets	190,164	187,455	(2,708)
	FY 2006 3Q	Net sales	119,464	119,464
Operating Income		5,559	4,654	(905)
Ordinary Income		5,289	4,384	(905)
Income Before Income Taxes		4,610	3,705	(905)
Net Income		2,332	1,500	(831)
Net Assets		54,521	51,232	(3,289)
Total Assets		196,218	192,973	(3,245)
FY 2007 1Q		Net sales	33,661	33,661
	Operating Income	499	413	(86)
	Ordinary Income	428	342	(86)
	Income Before Income Taxes	387	301	(86)
	Net Income	329	180	(148)
	Net Assets	59,602	55,901	(3,701)
	Total Assets	190,630	187,047	(3,583)
	FY 2007 3Q	Net sales	113,412	113,412
Operating Income		4,495	3,877	(618)
Ordinary Income		4,434	3,816	(618)
Income Before Income Taxes		4,121	3,502	(618)
Net Income		3,151	2,300	(851)
Net Assets		62,476	58,072	(4,404)
Total Assets		200,315	196,189	(4,126)

(Rounded down to millions of yen)