

December 19, 2007

Company Name: ISEKI & CO., LTD.

Company Representative: President Seiichiro Gamo

Company Code: 6310

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

Enquiries: Corporate Officer

General Manager of Financial Dept. Yasunori Maki

(Telephone: +81 3 5604 7671)

(Revision) Notice of Partial Revision of “Summary Announcement of Consolidated Financial Results for the Six Month Ended September 2007”

We would like to report that we have identified an item in “Summary announcement of consolidated financial results for the six month ended September 2007” announced on November 15, 2007 which requires a revision. The revised portion is underlined below.

P15 Explanatory note to interim consolidated financial statements (related to interim consolidated balance sheet)

[Pre-amendment]

	Previous Period	Interim Period	FY2007
2. Guarantee liabilities	9,874 million yen	<u>9,647 million yen</u>	9,706 million yen

[Post-amendment]

	Previous Period	Interim Period	FY2007
2. Guarantee liabilities	9,874 million yen	<u>9,838 million yen</u>	9,706 million yen