



Overview of 3rd Quarter Results for the Year Ending December 31, 2010 [Japanese GAAP]

November 10, 2010

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(Unit: millions of yen, Rounded down under 1 million yen)

1. The First Nine Months Consolidated Results (January 1, 2010 to September 30, 2010)

(1) Consolidated Operating Results

	Gross Billings		Operating Income		Recurring Profit		Net Income	
	(millions of yen)	(%)	(millions of yen)	(%)	(millions of yen)	(%)	(millions of yen)	(%)
9 months ended ; Sep. 30, 2010	249,086	(4.5)	(1,528)	-	(42)	-	(2,019)	-
Sep. 30, 2009	260,702	-	(615)	-	732	-	263	-

	Net Income per Share	Fully Diluted Net Income per Share
	(yen)	(yen)
9 months ended ; Sep. 30, 2010	(47.81)	-
Sep. 30, 2009	6.15	6.15

(Notes) Percentages shown for Gross Billings, Operating Income, Recurring Profit and Net Income represent increase/decrease from those in the corresponding period of the previous year.

(2) Consolidated Financial Position

	Total Assets	Net Assets	Shareholder's Equity Ratio	Net Assets per share
	(millions of yen)	(millions of yen)	(%)	(yen)
Sep. 30, 2010	183,921	104,111	56.1	2,446.47
Dec. 31, 2009	190,024	107,465	56.0	2,499.05

(Reference) Shareholders' equity Sep. 30, 2010 103,121million yen Dec. 31, 2009 106,423million yen

2. Dividend Information

	Dividend per Share (Yen)		
	interim	year-end	Full-year
	(yen)	(yen)	(yen)
Fiscal 2009 (Actual)	10.00	10.00	20.00
Fiscal 2010 (Actual)	10.00	-	20.00
Fiscal 2010 (Forecast)	-	10.00	

(Notes) We do not revise year-end dividends for fiscal 2010.

3. Forecast of Consolidated Fiscal 2010 (January 1, 2010 to December 31, 2010)

	Gross Billings		Operating Income		Recurring Profit		Net Income		Net Income per share
	(millions of yen)	(%)	(millions of yen)	(%)	(millions of yen)	(%)	(millions of yen)	(%)	(yen)
Full-year	354,000	1.1	0	-	1,900	73.6	(2,500)	-	(59.21)

(Notes) Percentages shown for Gross Billings, Operating Income, Recurring Profit and Net Income represent increase/decrease from those in the corresponding period of the previous year.

4.Others

- (1) Changes in the Scope of Consolidation and Application of the Equity Method by the significant subsidiaries ? : No.
- (2) Is any simplified accounting treatment adopted ? : Yes.
For details, see the Supplemental Note “4.Others (2)” on the page 11.
- (3) Is there any accounting treatment particular to the quarterly financial statements ? : Yes.
For details, see the Supplemental Note “4.Others (3)” on the page 12.
- (4) Is there any change in accounting standards for quarterly financial reporting ? : No.
- (5) 1. Number of outstanding stocks (including treasury stock) issued, end of term :
at September 30, 2010 : 45,155,400 shares, at December 31, 2009 : 45,155,400 shares,
2. Number of treasury stock, end of term :
at September 30, 2010 : 3,004,195 shares, at December 31, 2009 : 2,569,867 shares,
3. Avg. number of shares (consolidated) outstanding during the terms ended :
at September 30, 2010 : 42,243,069 shares, at September 30, 2009 : 42,751,067 shares,
For details, see the Supplemental Note “4.Others (4)” on the page 12.

A Cautionary Note on Forward-looking Statements:

This report may contain forward-looking statements based on ASATSU-DK management's view and assumptions of future developments as of the date of such statements. The foregoing statements are inherently subject to risks and uncertainties that could lead to material differences between such statements and actual outcomes.

Therefore, ASATSU-DK does not warrant any certainty and accuracy thereto. ASATSU-DK also expressly disclaims any obligation to update or revise its forward-looking statements.

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