



Summary of Financial Report for the 3rd Quarter of FY ending March 2009 (Non-Consolidated)

February 13, 2009

Listed Company Name: Japan Tissue Engineering Co., Ltd.

Listed Securities Exchange: JQ NEO

Stock Code: 7774

URL <http://www.jpte.co.jp>

Representative: Yosuke Ozawa, President

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(Rounding down to the nearest million yen)

1. Results for the 3rd Quarter of FY2008 (April 1, 2008 to December 31, 2008)

(1) Business Results (% indicate increase / decrease on previous fiscal year)

	Net sales		Operating income		Ordinary income		Net income	
	million yen	%	million yen	%	million yen	%	million yen	%
3 rd quarter of FY2008	81	-	842	-	851	-	870	-
3 rd quarter of FY2007	87	-	783	-	757	-	758	-

	Net income per share	Net income per share, diluted
	yen	yen
3 rd quarter of FY2008	8,612.47	-
3 rd quarter of FY2007	9,838.12	-

(2) Financial Condition

	Total assets	Net assets	Equity ratio	Net assets per share
	million yen	million yen	%	yen
3 rd quarter of FY2008	3,410	2,672	78.3	26,417.08
FY2007	4,327	3,532	81.6	34,957.33

Note: Capital 3rd quarter of FY2008: 2,672 million yen FY2007: 3,532 million yen

2. Cash Dividends

	Dividends per share
	yen
FY2007	0
FY2008 (Forecast)	0

Note: Revisions to cash dividends this quarter No

3. Forecast for FY2008 (April 1, 2008 to March 31, 2009)

(% indicate increase / decrease on previous fiscal year)

	Sales		Operating income		Ordinary income		Net income		Net income per share
	million yen	%	million yen	%	million yen	%	million yen	%	yen
FY2008	117	104.9	1,114	-	1,125	-	1,145	-	11,336.15

Note: Revisions to forecast this quarter Yes

*Disclaimer regarding appropriate use of forecasts and related points of note

The above-mentioned forecasts are based on the information available on the date of release of these materials and on various assumptions made on the date of release of these materials including uncertain factors and may affect future earnings. Actual operating results may differ significantly from those forecasts as a consequence of various factors.