

PARAMOUNT BED CO., LTD. (Jan. 30, 2007)

Code:7960

Consolidated Financial Results For The Third Quarter Ended December 31, 2006

(Figures are rounded down to the nearest million yen)

1.Earnings	Nine months ended December 31, 2006	Nine months ended December 31, 2005	Year ended March 31, 2006
Net sales (million yen)	24,063	35,359	51,011
Operating income (million yen)	-365	4,159	6,330
Ordinary income (million yen)	1,187	4,467	6,734
Net income (million yen)	-3,581	2,534	3,782
Net income per share (yen)	-117.72	81.20	120.61

2.Financial standing	As of December 31, 2006	As of December 31, 2005	As of March 31, 2006
Total assets (million yen)	76,827	78,440	84,314
Shareholders' equity (million yen)	64,103	68,325	70,015
Shareholders' equity ratio	83.3%	87.1%	83.0%
Shareholders' equity per share (yen)	2,103.87	2,245.90	2,300.19