

PARAMOUNT BED CO., LTD. (Feb. 7, 2008)

Code:7960

Consolidated Financial Results For The Third Quarter Ended December 31, 2007

(Figures are rounded down to the nearest million yen)

| 1.Earnings | Nine months ended December 31, 2007 | Nine months ended December 31, 2006 | Year ended March 31, 2007 |
|--------------------------------|--|--|------------------------------|
| Net sales (million yen) | 26,786 | 24,063 | 35,927 |
| Operating income (million yen) | 566 | -365 | 841 |
| Ordinary income (million yen) | 1,036 | 1,187 | 2,942 |
| Net income (million yen) | 330 | -3,581 | -2,033 |
| Net income per share (yen) | 10.85 | -117.72 | -66.83 |

| 2.Financial standing | As of December 31, 2007 | As of December 31, 2006 | As of March 31, 2007 |
|--------------------------------------|----------------------------|----------------------------|-------------------------|
| Total assets (million yen) | 74,656 | 76,827 | 76,478 |
| Shareholders' equity (million yen) | 64,325 | 64,103 | 65,509 |
| Shareholders' equity ratio | 86.0% | 83.3% | 85.5% |
| Shareholders' equity per share (yen) | 2,110.05 | 2,103.87 | 2,150.22 |