

PARAMOUNT BED CO., LTD. (Feb. 6, 2009)

Code:7960

Consolidated Financial Results For The Third Quarter Ended December 31, 2008

(Figures are rounded down to the nearest million yen)

1.Earnings	Nine months ended December 31, 2008	Nine months ended December 31, 2007	Year ended March 31, 2008
Net sales (million yen)	27,463	26,786	40,439
Operating income (million yen)	450	566	1,587
Ordinary income (million yen)	196	1,036	1,833
Net income (million yen)	-463	330	584
Net income per share (yen)	-15.25	10.85	19.22

2.Financial standing	As of December 31, 2008	As of December 31, 2007	As of March 31, 2008
Total assets (million yen)	72,948	74,656	78,198
Shareholders' equity (million yen)	61,849	64,325	64,087
Shareholders' equity ratio	84.5%	86.0%	81.8%
Shareholders' equity per share (yen)	2,026.81	2,110.05	2,101.96