

Financial and Business Results for the Third Quarter of the Fiscal Year Ending March 31, 2008

February 6, 2008

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(Rounded down to million yen)

1. Results of operations for the third quarter of the fiscal year ending March 2008 (April 1, 2007 through December 31, 2007)

(1) Consolidated results of operations (% change from the corresponding period)

	Net sales		Operating income		Ordinary income		Net income	
	Million yen	%	Million yen	%	Million yen	%	Million yen	%
FY2008 3 rd Quarter	6,418	(-5.5)	401	(-49.2)	410	(-49.4)	224	(-46.6)
FY2007 3 rd Quarter	6,795	(24.1)	790	(126.2)	810	(114.4)	420	(94.1)
Year ended March 2007	9,229		1,066		1,071		546	

	Net income per Share (basic)	Net income per Share (diluted)
	Yen	Yen
FY2008 3 rd Quarter	14.99	14.95
FY2007 3 rd Quarter	56.68	56.54
Year ended March 2007	73.70	73.24

(Note) A 2-for-1 stock split was conducted on April 1, 2007. Earnings per share for the third quarter of the fiscal year ended March 2007 and for the fiscal year ended March 2007 have been calculated on the basis of the number of shares before the stock split was conducted.

(2) Consolidated financial position

	Total assets	Net assets	Capital adequacy ratio	Net assets per share
	Million yen	Million yen	%	Yen
FY2008 3 rd Quarter	11,634	8,527	73.3	571.38
FY2006 3 rd Quarter	11,697	8,379	71.6	1,130.35
Year ended March 2007	12,372	8,540	69.0	1,143.50

(Note) A 2-for-1 stock split was conducted on April 1, 2007. Earnings per share for the third quarter of the fiscal year ended March 2007 and for the fiscal year ended March 2007 have been calculated on the basis of the number of shares before the stock split was conducted.

2. Forecasts of consolidated business results for the year ending March 2008 (From April 1, 2007 through March 31, 2008) 【Reference】

(% change from the previous year)

	Net sales		Operating income		Ordinary income		Net income		Net income per share
	Million yen	%	Million yen	%	Million yen	%	Million yen	%	Yen
Year ending Mar. 2008	8,600	(-6.8)	460	(-56.9)	458	(-57.2)	242	(-55.7)	16.18

3. Others

- (1) Change in significant subsidiary during the period (change in specified subsidiary due to change in the scope of consolidation): None
- (2) Adoption of simplified accounting method: Yes
- (3) Change in accounting method from the most recent fiscal year: Yes

* Explanation regarding appropriate use of business forecasts and other special instructions

Forecasts in these materials are based on future outlook, assumptions and forecasts at the time this report was prepared. Actual results may differ from the above forecasts due to various factors.