

Dear Sirs:

Name of Company: BELLUNA CO., LTD.

Code No.: 9997 1st Section of the Tokyo Stock Exchange

Notice of Partial Correction of Summary of Business Result  
for the Third Quarter of FY March 2009

Notice is hereby given that the Company corrected a part of “Summary of Business Result for the Third Quarter ended December 31, 2008,” which was announced on February 2, 2009, regarding to valuation gain on options.

Description

## 1. Correction (page 1)

The corrected part is underlined as below.

**1. Consolidated Business Results for the Third Quarter of FY March 2009 (April 1, 2008 – December 31, 2008)**

## (1) Results of Operations

[Before Correction]

(Note: Rounded down to ¥ Million)

FY	Net sales		Operating income		Ordinary income		Net income	
	¥ Million	%(YOY)	¥ Million	%(YOY)	¥ Million	%(YOY)	¥ Million	%(YOY)
3Q ended Dec. 2008	85,798	-	6,030	-	<u>4,324</u>	-	313	-
3Q ended Dec. 2007	95,541	1.1	9,502	-5.2	9,409	-8.4	5,232	-11.4

[After Correction]

(Note: Rounded down to ¥ Million)

FY	Net sales		Operating income		Ordinary income		Net income	
	¥ Million	%(YOY)	¥ Million	%(YOY)	¥ Million	%(YOY)	¥ Million	%(YOY)
3Q ended Dec. 2008	85,798	-	6,030	-	<u>3,339</u>	-	313	-
3Q ended Dec. 2007	95,541	1.1	9,502	-5.2	9,409	-8.4	5,232	-11.4

- END -