

Consolidated Financial Results for the Third Quarter Ended May 31, 2007

July 11, 2007

Company name: Link Theory Holdings Co.,Ltd.

Code:3373 Tokyo Stock Exchange (Mothers)

(URL <http://www.link-theory.com/>)

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1. Assumptions underlying preparation of the quarterly results

① Basis for consolidated quarterly financial statements

Standard for consolidated interim financial statements

② Changes in accounting policies

None

③ Changes in the scope of consolidation and equity method of accounting

- Number of newly consolidated subsidiaries 14 companies
- Number of consolidated subsidiaries excluded from consolidation — company
- Number of affiliates newly accounted for by the equity method — company
- Number of affiliates excluded from the equity method of accounting — company

④ Participation of auditors

In regard to consolidated quarterly financial statements, we have accepted procedures to express opinions based on “Standards related to expressions of opinion on quarterly financial statements” prescribed separately in the Tokyo Stock Exchange’s “Handling of regulations related to timely disclosure of corporate information by issuers of listed securities.”

2. Consolidated operating results (September 1, 2006 – May 31, 2007)

(1) Consolidated financial results

(in millions of yen, with fractional amounts discarded)

	Net sales		Operating income		Ordinary income	
	(Millions of yen)	(%)	(Millions of yen)	(%)	(Millions of yen)	(%)
FY 2007, 3 rd Quarter	46,186	28.9	1,369	(64.6)	1,485	(62.1)
FY 2006, 3 rd Quarter	35,839	30.9	3,868	(7.4)	3,918	(4.0)
(Reference) FY 2006	47,707		3,323		3,248	
	Net income		Net income per share		Diluted net income per share	
	(Millions of yen)	(%)	(Yen)		(Yen)	
FY 2007, 3 rd Quarter	(4,221)	(300.2)	(27,899.01)		—	
FY 2006, 3 rd Quarter	2,108	(9.6)	14,273.21		13,042.88	
(Reference) FY 2006	1,551		10,444.04		9,600.96	

(Notes) 1. The percentages shown next to net sales, operating income, ordinary income, and net income represent the rate of change from that of the previous term.

2. A two-for-one stock split was affected on October 20, 2005, and the net income per share for FY 2006, 3rd quarter and for FY2006, was calculated as if the stock split had been done at the beginning of the term.

3. Average number of shares during the term

FY 2007, 3 rd Quarter	151,330 shares	FY 2006, 3 rd Quarter	147,716 shares
FY 2006	148,556 shares		

(2) Consolidated financial position

(in millions of yen, with fractional amounts discarded)

	Total assets	Net assets	Net assets ratio	Net assets per share
	(Millions of yen)	(Millions of yen)	(%)	(Yen)
FY 2007, 3 rd Quarter	46,591	13,819	29.5	90,778 .41
FY 2006, 3 rd Quarter	56,733	18,437	32.5	121,999 .38
(Reference) FY 2006	54,786	17,855	32.4	117,587 .41

(Notes)1. On October 20, 2005, a two-for-one stock split was affected.

2. Number of shares outstanding at the end of the term

FY 2007, 3 rd Quarter	151,408 shares	FY 2006, 3 rd Quarter	151,048 shares
FY 2006	151,096 shares		

(3) Consolidated cash flows

(in millions of yen, with fractional amounts discarded)

	Cash flows from operating activities	Cash flows from investing activities	Cash flows from financing activities	Cash and cash equivalents at end of term
	(Millions of yen)	(Millions of yen)	(Millions of yen)	(Millions of yen)
FY 2007, 3 rd Quarter	57	(2,441)	(4,331)	7,137
FY 2006, 3 rd Quarter	(477)	(15,955)	22,461	16,871
(Reference) FY 2006	(754)	(16,760)	20,452	13,789

3. Consolidated forecast for the FY 2007 (September 1, 2006 - August 31, 2007)

	Net sales	Ordinary income	Net income
	(Millions of yen)	(Millions of yen)	(Millions of yen)
Annual	60,000	0	(6,000)

(Reference) Estimated net loss per share JPY 39,628.02

1. Consolidated Balance Sheets

(Thousands of yen)

Category	FY 2006, Q3 As of May 31, 2006		FY 2007, Q3 As of May 31, 2007		FY 2006 As of August 31, 2006	
	Amount	(%)	Amount	(%)	Amount	(%)
(Assets)						
I Current assets						
1.Cash and deposits	16,874,121		7,137,947		13,792,020	
2.Notes and accounts receivable	5,593,437		6,600,197		3,832,741	
3.Inventories	6,997,693		7,573,796		8,852,612	
4.Deferred tax assets	1,218,350		1,466,527		1,223,219	
5.Other	577,858		1,275,112		1,553,664	
Allowance for doubtful accounts	(165,300)		(270,043)		(48,850)	
Total current assets	31,096,161	54.8	23,783,537	51.0	29,205,407	53.3
II Fixed assets						
1.Property and equipment	2,723,080	4.8	5,085,406	10.9	3,407,327	6.2
2.Intangible assets						
(1)Trademarks	9,647,252		6,622,317		9,471,075	
(2)Goodwill	9,419,627		6,494,911		8,754,977	
(3)Other	320,005		289,176		311,349	
Total intangible assets	19,386,885	34.2	13,406,406	28.8	18,537,402	33.8
3.Investments and other assets						
(1)Investment securities	588,707		592,732		577,841	
(2)Leasehold deposits paid	838,763		1,022,486		866,106	
(3)Deferred tax assets	1,801,440		2,464,425		1,920,974	
(4)Other	402,122		436,456		441,361	
Allowance for doubtful accounts	(103,244)		(199,516)		(170,045)	
Total investments and other assets	3,527,789	6.2	4,316,585	9.3	3,636,237	6.7
Total fixed assets	25,637,755	45.2	22,808,398	49.0	25,580,967	46.7
Total assets	56,733,916	100.0	46,591,936	100.0	54,786,374	100.0

(Thousands of yen)

Category	FY 2006, Q3 As of May 31, 2006		FY 2007, Q3 As of May 31, 2007		FY 2006 As of August 31, 2006	
	Amount	(%)	Amount	(%)	Amount	(%)
(Liabilities)						
I Current liabilities						
1.Accounts payable-trade	4,419,308		4,318,690		4,767,757	
2.Short-term borrowings	1,484,750		5,016,770		3,066,930	
3.Current portion of long-term debt	2,868,876		950,000		2,299,363	
4.Accounts payable-other	1,518,870		1,353,118		1,699,254	
5.Accrued income taxes	350,240		628,085		424,719	
6.Deferred tax liabilities	—		13,532		—	
7.Accrued employees' bonuses	394,805		422,070		355,502	
8.Allowance for restructuring expense	—		150,914		—	
9.Other	420,217		498,643		660,699	
Total current liabilities	11,457,068	20.2	13,351,825	28.6	13,274,226	24.2
II Long-term liabilities						
1.Convertible bond with warrants	13,200,000		13,260,041		13,264,166	
2.Long-term debt	11,691,209		4,200,813		8,622,866	
3.Deferred tax liabilities	1,032,426		—		539,436	
4.Discount on bond premium	65,541		—		—	
5.Accrued directors' and statutory auditors' retirement benefits	179,580		189,030		189,030	
6.Accrued employees' retirement benefits	—		673,571		611,815	
7.Other	670,885		1,097,361		428,870	
Total long-term liabilities	26,839,643	47.3	19,420,818	41.7	23,656,184	43.2
Total liabilities	38,296,711	67.5	32,772,643	70.3	36,930,411	67.4
(Net assets)						
I Shareholders' equity						
1.Common stock	6,332,448	11.1	6,356,073	13.6	6,335,598	11.6
2.Capital surplus	7,919,272	14.0	7,942,897	17.1	7,922,422	14.4
3.Retained earnings	4,260,549	7.5	(612,700)	(1.3)	3,703,692	6.8
Total shareholders' equity	18,512,269	32.6	13,686,269	29.4	17,961,712	32.8
II Valuation, translation adjustments and other						
1.Unrealized holding gain on securities	86	0.0	(78)	(0.0)	75	0.0
2.Unrealized gain and loss on hedging instruments	(1,385)	(0.0)	64,712	0.1	33,074	0.0
3.Translation adjustments	(83,207)	(0.1)	(6,326)	(0.0)	(227,875)	(0.4)
Total valuation, translation adjustments and other	(84,506)	(0.1)	58,308	0.1	(194,725)	(0.4)
III Minority interests	9,442	0.0	74,714	0.2	88,976	0.2
Total net assets	18,437,205	32.5	13,819,292	29.7	17,855,963	32.6
Total liabilities and net assets	56,733,916	100.0	46,591,936	100.0	54,786,374	100.0

2. Consolidated statements of operations

(Thousands of yen)

Category	FY 2006, Q3 (Nine months ended May 31, 2006)		FY 2007, Q3 (Nine months ended May 31, 2007)		FY 2006 (Year ended August 31, 2006)	
	Amount	(%)	Amount	(%)	Amount	(%)
I Net sales	35,839,517	100.0	46,186,299	100.0	47,707,748	100.0
II Cost of sales	16,388,154	45.7	22,606,816	48.9	22,091,553	46.3
Gross profit	19,451,363	54.3	23,579,482	51.1	25,616,195	53.7
III Selling, general and administrative expenses	15,582,784	43.5	22,209,550	48.1	22,293,041	46.7
Operating income	3,868,579	10.8	1,369,932	3.0	3,323,154	7.0
IV Non-operating income						
1. Interest and dividend income	—		48,157		64,719	
2. Foreign exchange gain	287,755		321,323		171,767	
3. Amortization of discount on bond premium	458		—		—	
4. Amortization of consolidated adjustment accounts	28,521		—		28,521	
5. Other	15,696	332,431	56,072	425,552	36,711	301,720
Non-operating income		0.9		0.9		0.6
V Non-operating expenses						
1. Interest expense	248,588		296,984		334,663	
2. Stock issuance expenses	1,810		676		1,930	
3. Bond issuance expenses	16,911		—		18,837	
4. Other	15,572	282,883	12,339	310,000	21,276	376,706
Non-operating expenses		0.8		0.7		0.8
Ordinary income	3,918,126	10.9	1,485,485	3.2	3,248,167	6.8
VI Extraordinary income						
1. Gain on sales of property and equipment	—		2,565		—	
2. Receipt of cash surrender payment from life insurance policies	—		—		68,010	
3. Other	—	—	—	2,565	48	68,058
Extraordinary income		—		0.0		0.1
VII Extraordinary loss						
1. Loss on sales or disposal of property and equipment	106,396		38,336		120,542	
2. Loss on liquidation of affiliated companies	—		50,725		—	
3. Loss on disposal of finished goods	1,776		1,059		6,980	
4. Loss on cancellation of lease contracts	24,261		26,196		28,249	
5. Loss on extinguishment of debt financing	—		37,777		—	
6. Loss on allowance for restructuring expense	—		184,041		—	
7. Impairment loss	—		4,799,047		—	
8. Other	53,632	186,067	79,553	5,216,738	43,207	198,980
Extraordinary loss		0.5		11.3		0.4
Income before income taxes and minority interests	3,732,059	10.4	(3,728,687)	(8.1)	3,117,244	6.5
Income taxes	1,621,670	4.5	509,984	1.0	1,557,959	3.2
Minority interests	2,007	0.0	(16,714)	(0.0)	7,761	0.0
Net income	2,108,381	5.9	(4,221,957)	(9.1)	1,551,524	3.3

3. Consolidated statements of changes in net assets

FY2006, Q3 (Nine months ended May 31, 2006)

(Thousands of yen)

	Shareholders' equity			
	Common stock	Capital surplus	Retained earnings	Total shareholders' equity
Balance as of August 31, 2005	6,314,668	7,901,492	2,333,397	16,549,557
Changes during the term				
Issuance of common stock	17,780	17,780		35,560
Cash dividends paid			(91,230)	(91,230)
Bonuses to directors			(90,000)	(90,000)
Net income			2,108,381	2,108,381
Net changes in items other than those in shareholders' equity				
Total changes during the term	17,780	17,780	1,927,151	1,962,711
Balance as of May 31, 2006	6,332,448	7,919,272	4,260,549	18,512,269

	Valuation, translation adjustments and other				Minority interests	Total net assets
	Unrealized holding gain on securities	Unrealized gain and loss on hedging instruments	Translation adjustments	Total valuation, translation adjustments and other		
Balance as of August 31, 2005	66	—	(302,483)	(302,416)	6,481	16,253,622
Changes during the term						
Issuance of common stock						35,560
Cash dividends paid						(91,230)
Bonuses to directors						(90,000)
Net income						2,108,381
Net changes in items other than those in shareholders' equity	20	(1,385)	219,276	217,910	2,961	220,872
Total changes during the term	20	(1,385)	219,276	217,910	2,961	2,183,582
Balance as of May 31, 2006	86	(1,385)	(83,207)	(84,506)	9,442	18,437,205

FY2007, Q3 (Nine months ended May 31, 2007)

(Thousands of yen)

	Shareholders' equity			
	Common stock	Capital surplus	Retained earnings	Total shareholders' equity
Balance as of August 31, 2006	6,335,598	7,922,422	3,703,692	17,961,712
Changes during the term				
Issuance of common stock	20,475	20,475		40,950
Cash dividends paid			(94,435)	(94,435)
Net income			(4,221,957)	(4,221,957)
Net changes in items other than those in shareholders' equity				
Total changes during the term	20,475	20,475	(4,316,392)	(4,275,442)
Balance as of May 31, 2007	6,356,073	7,942,897	(612,700)	13,686,269

	Valuation, translation adjustments and other				Minority interests	Total net assets
	Unrealized holding gain on securities	Unrealized gain and loss on hedging instruments	Translation adjustments	Total valuation, translation adjustments and other		
Balance as of August 31, 2006	75	33,074	(227,875)	(194,725)	88,976	17,855,963
Changes during the term						
Issuance of common stock						40,950
Cash dividends paid						(94,435)
Net income						(4,221,957)
Net changes in items other than those in shareholders' equity	(153)	31,638	221,549	253,033	(14,262)	238,771
Total changes during the term	(153)	31,638	221,549	253,033	(14,262)	(4,036,671)
Balance as of May 31, 2007	(78)	64,712	(6,326)	58,308	74,714	13,819,292

FY2006 (Year ended August 31, 2006)

(Thousands of yen)

	Shareholders' equity			
	Common stock	Capital surplus	Retained earnings	Total shareholders' equity
Balance as of August 31, 2005	6,314,668	7,901,492	2,333,397	16,549,557
Changes during the term				
Issuance of common stock	20,930	20,930		41,860
Cash dividends paid			(91,230)	(91,230)
Bonuses to directors			(90,000)	(90,000)
Net income			1,551,524	1,551,524
Net changes in items other than those in shareholders' equity				
Total changes during the term	20,930	20,930	1,370,294	1,412,154
Balance as of August 31, 2006	6,335,598	7,922,422	3,703,692	17,961,712

	Valuation, translation adjustments and other				Minority interests	Total net assets
	Unrealized holding gain on securities	Unrealized gain and loss on hedging instruments	Translation adjustments	Total valuation, translation adjustments and other		
Balance as of August 31, 2005	66	—	(302,483)	(302,416)	6,481	16,253,622
Changes during the term						
Issuance of common stock						41,860
Cash dividends paid						(91,230)
Bonuses to directors						(90,000)
Net income						1,551,524
Net changes in items other than those in shareholders' equity	8	33,074	74,607	107,691	82,495	190,187
Total changes during the term	8	33,074	74,607	107,691	82,495	1,602,341
Balance as of August 31, 2006	75	33,074	(227,875)	(194,725)	88,976	17,855,963

4. Consolidated statements of cash flows

(Thousands of yen)

	FY 2006, Q3 (Nine months ended May 31, 2006)	FY 2007, Q3 (Nine months ended May 31, 2007)	FY 2006 (Year ended August 31, 2006)
Category	Amount	Amount	Amount
I Cash flows from operating activities			
Income before income taxes and minority interests	3,732,059	(3,728,687)	3,117,244
Depreciation	395,953	696,754	561,900
Amortization of goodwill	125,432	340,205	245,302
Increase in accrued directors' and statutory auditors' retirement benefits	28,170	—	37,620
(Decrease) increase in accrued employees' bonuses	(19,482)	60,457	(55,911)
Increase in allowance for doubtful accounts	121,092	239,624	71,760
Increase in accrued employees' retirement benefits	—	13,547	96,590
Increase in allowance for restructuring expense	—	184,041	—
Interest and dividend income	(1,938)	(48,157)	(64,719)
Interest expense	248,588	296,984	334,663
Foreign exchange gain	(300,560)	(266,407)	(202,104)
Amortization of discount on bond premium	(458)	—	—
Amortization of trademarks	581,573	822,302	864,203
Stock issuance expenses	1,810	676	1,930
Bond issuance expenses	16,911	—	18,837
Gain on sales of property and equipment	—	(2,565)	—
Receipt of cash surrender payment from life insurance policies	—	—	(68,010)
Loss on disposal of finished goods	1,776	1,059	6,980
Loss on sales or disposal of property and equipment	106,396	38,336	120,542
Loss on liquidation of affiliated companies	—	50,725	—
Loss on cancellation of lease contracts	24,261	26,196	28,249
Loss on extinguishment of debt financing	—	37,777	—
Impairment loss	—	4,799,047	—
Increase in accounts receivable	(1,879,416)	(2,635,074)	(127,234)
(Increase) decrease in inventories	(972,965)	1,506,343	(2,816,516)
Increase (decrease) in accounts payable—trade	1,085,361	(536,944)	1,447,036
Decrease in accounts payable—other	—	(451,972)	(553,967)
Increase in accrued expense	80,860	31,600	204,053
(Decrease) increase in accrued consumption taxes	(102,863)	281,190	(173,366)
Bonuses paid to directors	(90,000)	—	(90,000)
Other	(555,577)	217,269	(230,610)
Subtotal	2,626,986	1,974,331	2,774,474

(Thousands of yen)

	FY 2006, Q3 (Nine months ended May 31, 2006)	FY 2007, Q3 (Nine months ended May 31, 2007)	FY 2006 (Year ended August 31, 2006)
Category	Amount	Amount	Amount
Interest and dividends received	1,923	51,366	60,801
Interest paid	(203,881)	(297,562)	(286,852)
Receipt of life insurance cash surrender payment	—	—	68,010
Loss on cancellation of lease contracts	(24,261)	(49,533)	(27,515)
Income taxes paid	(2,650,677)	(1,360,565)	(3,087,084)
Other	(227,386)	(260,625)	(256,341)
Net cash (used in) provided by operating activities	(477,297)	57,411	(754,508)
II Cash flows from investing activities			
Decrease in time deposits	—	2,488	—
Purchases of property and equipment	(1,334,651)	(2,428,763)	(2,022,781)
Proceeds from sales of property and equipment	14,667	18,242	102,111
Purchases of intangible assets	(2,644,402)	(121,481)	(2,819,178)
Proceeds from sales of intangible assets	—	299	—
Purchases of investment securities	(698)	(903)	(1,001)
Purchases of its own stock by a subsidiary	(6,896,789)	—	(6,896,789)
Purchases of stock in a subsidiary	—	—	(18,964)
Short-term loans made	(554)	—	(553)
Collection of loans receivable	3,860	—	4,075
Proceeds from sales of memberships	10,000	1,300	10,000
Purchases of subsidiary's stock resulting in changes in scope of consolidation	(5,018,815)	—	(5,018,815)
Proceeds from purchase price reduction of subsidiary's stock	—	152,100	—
Other	(88,385)	(64,596)	(98,215)
Net cash used in investing activities	(15,955,770)	(2,441,314)	(16,760,115)

(Thousands of yen)

	FY 2006, Q3 (Nine months ended May 31, 2006)	FY 2007, Q3 (Nine months ended May 31, 2007)	FY 2006 (Year ended August 31, 2006)
Category	Amount	Amount	Amount
III Cash flows from financing activities			
Increase in short-term borrowings	994,603	1,810,108	2,542,158
Proceeds from long-term debt	9,798,669	—	9,964,580
Repayment of long-term debt	(1,535,772)	(6,087,435)	(5,250,462)
Proceeds from issuance of convertible bond with warrants	13,260,785	—	13,247,162
Proceeds from issuance of common stock	33,749	40,229	40,049
Cash dividend paid	(90,699)	(94,139)	(90,724)
Net cash provided by (used in) financing activities	22,461,335	(4,331,235)	20,452,763
IV Effect of exchange rate changes on cash and cash equivalents	25,086	63,466	33,111
V Net change in cash and cash equivalents	6,053,354	(6,651,672)	2,971,250
VI Cash and cash equivalents at beginning of term	10,818,369	13,789,620	10,818,369
VII Cash and cash equivalents at end of term	16,871,723	7,137,947	13,789,620

5. Segment Information

a. Business Segments

Business segment information has not been presented because the apparel segment accounted for more than 90% of the Company's consolidated net sales and operating income.

b. Geographical Segments

Geographical segment information, which is classified by location of the Group's entities, for FY 2006, 3rd quarter, FY 2007, 3rd quarter and FY 2006, is summarized as follows.

FY 2006, 3rd Quarter (Nine months ended May 31, 2006)

(Thousands of yen)

	Japan	North America	Europe	Other	Total	Eliminations and/or corporate	Consolidated
Net sales:							
External customers	15,865,840	15,776,253	3,800,634	396,789	35,839,517	—	35,839,517
Inter-segment	104,202	715,648	—	—	819,851	(819,851)	—
Total	15,970,043	16,491,902	3,800,634	396,789	36,659,369	(819,851)	35,839,517
Operating expenses	13,322,798	14,173,467	4,083,741	362,824	31,942,831	28,106	31,970,938
Operating income (loss)	2,647,244	2,318,434	(283,107)	33,965	4,716,537	(847,958)	3,868,579

Note 1: Segments have been divided according to geographical proximity.

Note 2: "North America" includes primarily the United States, "Europe" includes primarily Germany, and "Other" includes primarily Korea, China (including Hong Kong) and Taiwan.

Note 3: Operating expenses which cannot be allocated to a particular segment and are reported under "Eliminations and/or corporate" amounted to ¥863,495 thousand and mainly consisted of administrative expenses such as accounting, human resources and general affairs.

FY 2007, 3rd Quarter (Nine months ended May 31, 2007)

(Thousands of yen)

	Japan	North America	Europe	Other	Total	Eliminations and/or corporate	Consolidated
Net sales:							
External customers	17,247,367	20,523,310	8,007,337	408,284	46,186,299	—	46,186,299
Inter-segment	223,055	1,158,677	—	—	1,381,732	(1,381,732)	—
Total	17,470,422	21,681,988	8,007,337	408,284	47,568,032	(1,381,732)	46,186,299
Operating expenses	15,406,189	20,798,823	8,807,091	412,088	45,424,192	(607,825)	44,816,367
Operating income (loss)	2,064,233	883,164	(799,753)	(3,803)	2,143,840	(773,907)	1,369,932

Note 1: Segments have been divided according to geographical proximity.

Note 2: "North America" includes primarily the United States, "Europe" includes primarily Germany, and "Other" includes primarily Korea, China (including Hong Kong) and Taiwan.

Note 3: Operating expenses which cannot be allocated to a particular segment and are reported under "Eliminations and/or corporate" amounted to ¥770,004 thousand and mainly consisted of administrative expenses such as accounting, human resources and general affairs.

FY 2006 (Year ended August 31, 2006)

(Thousands of yen)

	Japan	North America	Europe	Other	Total	Eliminations and/or corporate	Consolidated
Net sales:							
External customers	21,054,500	21,146,995	4,981,849	524,402	47,707,748	—	47,707,748
Inter-segment	122,410	950,586	—	—	1,072,996	(1,072,996)	—
Total	21,176,910	22,097,582	4,981,849	524,402	48,780,745	(1,072,996)	47,707,748
Operating expenses	18,335,998	19,600,161	5,905,732	483,029	44,324,921	59,672	44,384,594
Operating income (loss)	2,840,912	2,497,420	(923,883)	41,373	4,455,823	(1,132,669)	3,323,154

Note 1: Segments have been divided according to geographical proximity.

Note 2: “North America” includes primarily the United States, “Europe” includes primarily Germany, and “Other” includes primarily Korea, China (including Hong Kong) and Taiwan.

Note 3: Operating expenses which cannot be allocated to a particular segment and are reported under “Eliminations and/or corporate” amounted to ¥1,152,017 thousand and mainly consisted of administrative expenses such as accounting, human resources and general affairs.

6. Sales by Brand

Sales by brand, which is classified by brand of the Group's entities, for FY 2006, 3rd quarter, FY 2007, 3rd quarter and FY 2006, is summarized as follows.

(Thousands of yen)

Brand	FY 2006, Q3 (Nine months ended May 31, 2006)		FY 2007, Q3 (Nine months ended May 31, 2007)		FY 2006 (Year ended August 31, 2006)	
	Amount	Ratio (%)	Amount	Ratio (%)	Amount	Ratio (%)
Theory Women's	26,449,882	73.8	31,049,265	67.2	35,207,659	73.8
Theory Men's	3,274,829	9.1	4,181,135	9.1	4,182,530	8.8
Rosner	3,611,220	10.1	6,928,119	15.0	4,686,024	9.8
Urbanholics	341,877	1.0	1,144,214	2.5	634,810	1.3
Proof (Kulson)	1,070,598	3.0	1,055,962	2.3	1,470,767	3.1
Other	1,091,108	3.0	1,827,601	3.9	1,525,955	3.2
Total	35,839,517	100.0	46,186,299	100.0	47,707,748	100.0

Note 1: Consumption tax is not included in above amount.

Note 2: Urbanholics includes sales of 7 For All Mankind, Joie etc.

Note 3: "Other" includes primarily PLS+T.