

February 13, 2008

Company Name: Kuraray Co., Ltd.
Representative: Yasuaki Wakui
Representative Director and President
Securities Code No.: 3405
Listings: First Sections, Tokyo Stock Exchange and
Osaka Securities Exchange
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General Manager,
CSR and Communications Division

**Notice Concerning Partial Revision to Consolidated Earnings Report
for the Third Quarter of the Fiscal Year Ending March 31, 2008**

Kuraray Co., Ltd. has detected an error in its consolidated earnings report for the third quarter of the fiscal year ending March 31, 2008 announced on February 6, 2008. Details of this error and revised data are provided as follows.

Revised data has been underlined.

(Revised data)

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**3. Financial Results for the Third Quarter of the Fiscal Year Ending March 31, 2008
(April 1, 2007 to December 31, 2007)**

(3) Cash Flows

[Previous data]

(Millions of yen)

	Cash flows from operating activities	Cash flows from investing activities	Cash flows from financing activities	Cash and cash equivalents at end of period
Fiscal 2007 3Q	37,784	<u>(28,239)</u>	(31,106)	12,556
Fiscal 2006 3Q	24,086	(14,360)	(6,506)	31,616
Fiscal 2006	38,961	(28,936)	(4,350)	34,032

[Revised data]

(Millions of yen)

	Cash flows from operating activities	Cash flows from investing activities	Cash flows from financing activities	Cash and cash equivalents at end of period
Fiscal 2007 3Q	37,784	<u>(28,289)</u>	(31,106)	12,556
Fiscal 2006 3Q	24,086	(14,360)	(6,506)	31,616
Fiscal 2006	38,961	(28,936)	(4,350)	34,032