

**Notice Concerning Revisions to Financial Results Forecasts for Fiscal 2008,
the Fiscal Year Ending March 31, 2008**

Taking into consideration recent financial results and other trends, Sumitomo Osaka Cement Co., Ltd. (hereafter referred to as “Sumitomo Osaka Cement” or “the Company”) today announced revisions to its financial results forecasts for the fiscal year ending March 31, 2008. Financial results forecasts were previously disclosed on November 8, 2007, together with the Company’s financial results for the first half of fiscal 2008. Brief details are provided as follows.

**1. Revised Forecasts of Financial Results for Fiscal 2008 (Non-Consolidated)
(April 1, 2007 to March 31, 2008)**

(Millions of yen, %)

	Net Sales	Operation Income	Ordinary Income	Net Income
Previous Forecast (A)	146,000	11,400	10,300	4,800
Revised Forecast (B)	141,000	9,000	7,700	3,100
Net Change (B – A)	(5,000)	(2,400)	(2,600)	(1,700)
Net Change (%)	(3.4%)	(21.1%)	(25.2%)	(35.4%)
(Reference) Fiscal 2007	143,327	12,855	11,232	4,716

**2. Revised Forecasts of Financial Results for Fiscal 2008 (Consolidated)
(April 1, 2007 to March 31, 2008)**

(Millions of yen, %)

	Net Sales	Operation Income	Ordinary Income	Net Income
Previous Forecast (A)	201,000	14,000	12,800	6,000
Revised Forecast (B)	197,000	11,900	10,300	5,100
Net Change (B – A)	(4,000)	(2,100)	(2,500)	(900)
Net Change (%)	(2.0%)	(15.0%)	(19.5%)	(15.0%)
(Reference) Fiscal 2007	198,362	15,783	13,884	6,000