

**For Immediate Release**

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**Notice of October Sales Data for Fiscal Year 2005**

Backs Group Inc. announces its rate of change in consolidated sales for the month of October, fiscal year 2005 (ending March 31, 2005), against the same month of the previous fiscal year, and the against the cumulative total during the fiscal year to date.

Rate of change in consolidated sales, against the same month of the previous fiscal year, and the cumulative change during the fiscal year to date:

(%)

|                     | Apr  | May  | Jun  | Jul  | Aug  | Sep  | Oct  | Nov | Dec | Jan | Feb | Mar |
|---------------------|------|------|------|------|------|------|------|-----|-----|-----|-----|-----|
| Month-on-Month      | 24.1 | 36.5 | 24.6 | 38.9 | 44.2 | 25.1 | 37.1 | -   | -   | -   | -   | -   |
| Fiscal Year to Date | 24.1 | 30.3 | 28.3 | 31.1 | 33.5 | 32.1 | 32.8 | -   | -   | -   | -   | -   |

Note: Sales figures have not been audited, so rates may differ from those shown in the interim or year-end financial result summaries.