

For Immediate Release

Company Name: Backs Group Inc.
Code number: 4306
Head Office: 1-19-19 Ebisu, Shibuya-ku, Tokyo
Representative: Yuhiko Nishioka, President

Notice of December Sales Data for Fiscal Year 2006

Backs Group Inc. announces its rate of change in consolidated sales for the month of December, fiscal year 2006 (ending March 31, 2006), 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	28.2	20.2	17.8	19.1	18.8	40.3	40.9	45.4	30.2	-	-	-
Fiscal Year to Date	28.2	24.0	21.9	21.1	20.7	23.7	26.1	28.6	28.8	-	-	-

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