

October 31, 2007

**FDK CORPORATION****Announcement of the Revised Financial Forecast**

Tokyo, October 31, 2007 - FDK CORPORATION( TSE:6955 )announced today a revision of its consolidated and non-consolidated financial forecasts for the first half of FY2007 and the full year of FY 2007 from those announced on April 26, 2007.

**1. The first half of FY2007 (from Apr.1, 2007 to Sept. 30, 2007)****1) Consolidated basis (Million yen)**

Forecast as of...	Net Sales	Operating Income (Loss)	Net Income (Loss)
April 26, 2007 (A)	59,700	1,700	400
October 31, 2007 (B)	58,637	1,077	(392)
Difference (B)-(A)	(1,063)	(623)	(792)
Rate of difference (%)	(1.8%)	(36.6%)	-
(Ref.): Achievements of 1H/FY2006	62,043	86	(358)

**2) Non-consolidated basis (Million yen)**

Forecast as of...	Net Sales	Operating Income (Loss)	Net Income (Loss)
April 26, 2007 (A)	30,500	750	(400)
October 31, 2007 (B)	29,454	295	(658)
Difference (B)-(A)	(1,046)	(455)	(258)
Rate of difference (%)	(3.4%)	(60.7%)	-
(Ref.): Achievements of 1H/FY2006	31,783	(647)	(834)

**2. The full year of FY 2007 (from Apr.1, 2007 to Mar. 31, 2008)****1) Consolidated basis (Million yen)**

Forecast as of...	Net Sales	Operating Income (Loss)	Net Income (Loss)
April 26, 2007 (A)	127,000	3,750	1,200
October 31, 2007 (B)	122,200	3,700	800
Difference (B)-(A)	(4,800)	(50)	(400)
Rate of difference (%)	(3.8%)	(1.3%)	(33.3%)
(Ref.): Achievements of fiscal year 2006	121,537	1,235	130

## 2) Non-consolidated basis (Million yen)

Forecast as of...	Net Sales	Operating Income (Loss)	Net Income (Loss)
April 26, 2007 (A)	63,500	2,200	0
October 31, 2007 (B)	60,700	1,400	(650)
Difference (B)-(A)	(2,800)	(800)	(650)
Rate of difference (%)	(4.4%)	(36.4%)	-
(Ref.): Achievements of fiscal year 2006	60,682	119	(619)

**3. Reasons for revision**

In the financial forecast for the first half of FY2007, FDK's failure to meet the forecasted amount was influenced by the production adjustment for LCD televisions. However, operating income greatly increased from the same period last year due to increased sales of highly profitable products which were supported by FDK's competitive material technologies along with innovative production activities.

In the financial forecast for the full year of FY2007, FDK will revise the forecasts as indicated above after considering the market situation and price fluctuations of LCD-related products and exchange appreciation. FDK will put forth its best effort to realize the revised goal by selling value-added products and by improving productivity, etc.

**(Remarks)**

The revised forecast indicated above is calculated based on information which is presently available and may contain some inaccurate elements. Therefore, please understand that the actual results may differ greatly from the forecasts indicated in this release due to changes in business conditions.