

**Summary of Financial Statements for the Interim Period
Ended June 30, 2010
[Japanese Standard]**

August 4, 2010

Company name: Lion Corporation

Listed stock exchanges: Tokyo Stock Exchange

Code: 4912

URL: <http://www.lion.co.jp/>

Representative: Sadayoshi Fujishige, Representative Director and President

Contact: Shinjiro Iwahori, Executive Officer, Director of Finance Department

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Scheduled date of filing of interim report (Shihanki Houkokusho): August 13, 2010

Start date for payment of dividend: September 3, 2010

Supplementary materials prepared for quarterly results: Yes

Quarterly results information meeting held: Yes

Figures in the tables are rounded down to the nearest million.

1. Consolidated Results for the Interim Period Ended June 30, 2010

(January 1, 2010 – June 30, 2010)

(1) Consolidated Results (cumulative total)

(Percentage figures denote year-on-year change)

	Net sales		Operating income		Ordinary income		Net income	
	Millions of yen	%	Millions of yen	%	Millions of yen	%	Millions of yen	%
Interim FY2010	155,758	2.2	2,755	26.8	3,357	18.4	1,582	50.1
Interim FY2009	152,404	—	2,173	—	2,835	—	1,053	—

	EPS	Diluted EPS
	Yen	Yen
Interim FY2010	5.85	5.84
Interim FY2009	3.90	3.89

(2) Consolidated Financial Position

	Total assets	Net assets	Shareholders' equity to total assets	Net assets per share
	Millions of yen	Millions of yen	%	Yen
Interim FY2010	242,245	103,393	41.4	370.94
FY2009	256,220	103,624	39.2	371.50

Note: Shareholders' equity: June 30, 2010: ¥100,277 million
December 31, 2009: ¥100,415 million

2. Dividend

Record Date	Cash dividend per share / Yen				
	First Quarter	Second Quarter	Third Quarter	Year-End	Annual
FY2009	—	5.00	—	5.00	10.00
FY2010 actual	—	5.00			
FY2010 plan			—	5.00	10.00

Note: Revision to Cash dividend forecast during period under review: None

3. Forecast of Consolidated Financial Results for the Fiscal Year Ending December 31, 2010
(January 1, 2010 – December 31, 2010)

Notes: Percent figures for net sales, operating income, ordinary income, and net income express percentage change over the year-ago period.

	Net sales		Operating income		Ordinary income		Net income		EPS
	Millions of yen	%	Millions of yen	%	Millions of yen	%	Millions of yen	%	Yen
Fiscal 2010	330,000	2.5	10,000	(0.4)	10,500	(5.8)	5,500	0.6	20.35

Note: Revision to consolidated earnings forecast during period under review: None

4. Others

(1) Significant changes in scope of consolidation during the period: No

(2) Simplified accounting methods or special accounting practices: Yes

(3) Changes in accounting principles, procedures and presentation methods in connection with the preparation of quarterly consolidated financial statements:

a. Changes associated with revision in accounting standards: Yes

b. Other changes: No

(4) Number of outstanding shares (common stock)

a. Number of outstanding shares on balance sheet dates (including treasury stocks):

As of June 30, 2010: 299,115,346 shares

As of December 31, 2009: 299,115,346 shares

b. Number of treasury stocks on balance sheet date:

As of June 30, 2010: 28,783,068 shares

As of December 31, 2009: 28,817,278 shares

c. Average shares outstanding over period (cumulative; consolidated)

As of June 30, 2010: 270,336,886 shares

As of June 30, 2009: 270,292,584 shares

Presentation of quarterly review procedure implementation status

This summary is out of the scope of quarterly review procedure based upon the Financial Instruments and Exchange Act. The Company's quarterly consolidated financial statements are under the review procedure process at the time of disclosure of this report based upon the Financial Instruments and Exchange Act.

Appropriate use of business forecast; other special items

The forecasts and projected operating results contained in this report are based on information available at the time of preparation, and thus involve inherent risks and uncertainties. Accordingly, readers are cautioned that actual results may differ materially from those projected as a result of a variety of factors.