



June 11, 2010

**Correction: FINANCIAL REPORT FOR FISCAL 2009
ENDED MARCH 31, 2010**

Securities Traded: The First Section of the Tokyo Stock Exchange
The First Section of the Osaka Securities Exchange
Code Number: 9783

Benesse has made the following correction to its Financial Report for Fiscal 2009 Ended March 31, 2010 announced on April 30, 2010.

(Correction)

Revised section shown as underlined.

CONSOLIDATED STATEMENTS OF INCOME (Page 6)

Benesse Holdings, Inc. and Consolidated Subsidiaries

<Released as of April 30, 2010>

	Year Ended March 31,	
	2009	2010
	(Millions of Yen)	(Millions of Yen)
Net Sales	¥ 412,711	¥ 406,602
Cost of Sales:	204,148	199,883
Gross profit	208,562	206,718
Reversal of reserve for goods return	555	522
Provision for reserve for goods return	522	474
Adjusted gross profit	208,595	206,766
Selling, General and Administrative Expenses:		
Direct mail expenses	28,495	30,340
Advertising expenses	14,741	13,207
Transportation and communication expenses	20,280	20,757
Customer management expenses	11,245	12,007
Wages and salaries	34,380	34,126
Provision for reserve for employees' bonuses	3,512	3,638
Provision for reserve for directors' bonuses	287	238
Provision for reserve for employees' retirement benefits	877	844
Provision for reserve for directors' retirement allowances	166	133
Provision for allowance for doubtful receivables	751	706
Other	54,729	52,876
	169,469	168,877
Operating Income	39,125	37,889
Non-Operating Income:		
Interest income	1,372	681
Dividend income	197	173
Rent income	456	431
Foreign exchange gain	-	646
Equity in net earnings of unconsolidated subsidiaries and affiliates	81	96
Gain on derivatives	749	-
Other	361	337
	3,219	2,367
Non-Operating Expenses:		
Interest expense	58	64
Depreciation and expenses on leased assets	177	164
Foreign exchange loss	2,002	-
Loss on derivatives	-	517
Other	830	344
	3,069	1,091
Ordinary Income	¥ 39,276	¥ 39,165

<Correction>

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