Consolidated Financial Results for the Third Quarter Ended December 31, 2007

February 1, 2008

SHARP CORPORATION

Stock exchange listings: Tokyo, Osaka, Nagoya, Fukuoka, Sapporo

Code number: 6753

URL: http://www.sharp.co.jp/

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1. Results for the Third Quarter Ended December 31, 2007

(Monetary amounts are rounded to the nearest million yen.)

(1) Financial Results

(The percentage figures represent the percentage of increase or decrease against the same period of the previous year.)

<For the Three Months Ended December 31, 2007>

Millions of Yen

	Net Sales	Percent Change	Operating Income	Percent Change
Three Months Ended December 31, 2007	921,200	+12.3%	51,990	+5.5%
Three Months Ended December 31, 2006	820,147	+12.1%	49,283	+12.6%

	Net Income	Percent Change	Net Income per Share (Yen)	Fully Diluted Net Income per Share (Yen)
Three Months Ended December 31, 2007	29,596	+3.8%	27.06	25.24
Three Months Ended December 31, 2006	28,505	+8.5%	26.13	24.37

<For the Nine Months Ended December 31, 2007>

Millions of Yen

	Net Sales	Percent Change	Operating Income	Percent Change
Nine Months Ended December 31, 2007	2,562,076	+12.1%	131,047	-6.0%
Nine Months Ended December 31, 2006	2,285,840	+10.6%	139,450	+17.3%
Year Ended March 31, 2007	3,127,771		186,531	

	Net Income	Percent Change	Net Income per Share (Yen)	Fully Diluted Net Income per Share (Yen)
Nine Months Ended December 31, 2007	72,906	-2.9%	66.78	62.29
Nine Months Ended December 31, 2006	75,045	+19.6%	68.80	67.18
Year Ended March 31, 2007	101,717		93.25	90.00

(2) Financial Position

Millions of Yen

	Total Assets	Net Assets	Equity Ratio	Net Assets per Share (Yen)
As of December 31, 2007	3,230,546	1,240,397	38.1%	1,117.78
As of December 31, 2006	2,891,223	1,164,467	40.0%	1,059.37
As of March 31, 2007	2,968,810	1,192,205	39.9%	1,084.76

(3) Cash Flows

<For the Three Months Ended December 31, 2007>

Millions of Yen

	Cash Flows from Operating Activities	Cash Flows from Investing Activities	Cash Flows from Financing Activities	Cash and Cash Equivalents Ending Balance
Three Months Ended December 31, 2007	4,914	(103,035)	126,243	334,003
Three Months Ended December 31, 2006	39,831	(92,793)	65,862	315,294

<For the Nine Months Ended December 31, 2007>

Millions of Yen

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	Cash Flows from Operating Activities	Cash Flows from Investing Activities	Cash Flows from Financing Activities	Cash and Cash Equivalents Ending Balance
Nine Months Ended December 31, 2007	139,532	(280,912)	145,993	334,003
Nine Months Ended December 31, 2006	160,601	(213,101)	65,325	315,294
Year Ended March 31, 2007	314,352	(328,789)	41,170	329,286

2. Dividends

	Dividend per Share (Yen)
(Date of Record)	End of the 3rd Quarter
Three Months Ended	_
December 31, 2006	_
Three Months Ended	
December 31, 2007	-

3. Forecast of Financial Results for the Year Ending March 31, 2008 (Fiscal 2007)

There are no revisions to the fiscal 2007 financial results forecast announced on October 25, 2007.

4. Other Information

(1) Changes in consolidated subsidiaries

 $(Changes\ in\ specified\ subsidiaries\ involving\ changes\ in\ scope\ of\ consolidation)$

No change

(2) Adoption of simplified accounting method

Yes

(3) Changes in accounting method

No change

Note: For detailed information, please refer to "3. Other Information" of [Qualitative Information and Financial Statement].

^{*}Published figures have not been subjected to an accounting audit by an auditing firm.