

MITSUBISHI RAYON CO.,LTD.

CONSOLIDATED FINANCIAL RESULTS FOR THE NINE-MONTH PERIOD ENDED DECEMBER 31, 2009

(In accordance with Japanese accounting standards)

FOR IMMEDIATE RELEASE

FEBRUARY 8, 2010 - Mitsubishi Rayon Company, Limited announces its consolidated financial results for the nine months ended December 31, 2009, the third quarter of the year ending March 31, 2010.

Consolidated Financial Highlights

(Millions of yen, except per share)

Nine months ended			
December 31	December 31		
<u>2009</u>	<u>2008</u>	Change	
257,528	281,834	(8.6) %	
1,871	215	767.7 %	
(11,957)	(22,224)	- %	
(20.90)	(38.83)		
	December 31 2009 257,528 1,871 (11,957)	$\begin{array}{c cc} \underline{2009} & \underline{2008} \\ 257,528 & 281,834 \\ 1,871 & 215 \\ (11,957) & (22,224) \end{array}$	

Consolidated Net Assets, Liabilities and Total Assets

(Millions of yen, except per share)

	Third Quarter ended	
	December 31	March 31
	<u>2009</u>	2009
Total assets	569,734	408,933
Net assets	156,487	160,995
Equity ratio (%)	24.2 %	36.1 %
Net assets per share (yen)	240.69	258.26

Forecast for the year ending March 31, 2010 (Millions of yen)

 $\begin{tabular}{lll} Year ending & March 31 & & & & \\ & & & & & & 2010 \\ Net sales & & & 370,000 \\ Operating income & & 4,600 \\ Net loss & & & (11,000) \\ \end{tabular}$



Consolidated Statements of Income

Net Sales 257,528 281,834 Cost of Sales 257,635 281,834 Cost of Sales 207,635 234,499 Gross profit 49,893 47,335 Selling, General and Administrative Expenses 48,021 47,119 Operating income 1,871 215 Other Income (Expenses): Interest income 131 194 Dividends income 495 736 Interest expense (2,514) (1,611) Equity in earnings of affiliates 423 - Foreign currency translation adjustments (7,241) - Gain on sales of fixed assets 59 33 Loss on sales and disposal of fixed assets (510) (1,193) Loss of impairment of fixed assets (3,527) (11,468) Gain on sales of securities and investments 842 1,327 Loss on sales of investments in capital of subsidiaries and affiliates 1,341 - Loss on sales of investments in capital of subsidiaries and affiliates (106) - Loss on revaluation of securitie		Nine months ended		
Net Sales 257,528 281,834 Cost of Sales 207,635 234,499 Gross profit 49,893 47,335 Selling, General and Administrative Expenses 48,021 47,119 Operating income 1,871 215 Other Income (Expenses): Interest income 131 194 Dividends income 495 736 Interest expense (2,514) (1,611) Equity in earnings of affiliates 423 - Foreign currency translation adjustments (7,241) - Gain on sales of fixed assets 59 33 Loss on sales and disposal of fixed assets (510) (1,193) Loss of impairment of fixed assets (3,527) (11,468) Gain on sales of securities and investments (0) (0) Gain on sales of investments in capital of subsidiaries and affiliates 1,341 - Loss on sales of investments in capital of subsidiaries and affiliates (1,34) - Loss on revaluation of securities and investments (26) (10,347) <td< th=""><th></th><th>December 31</th><th>December 31</th></td<>		December 31	December 31	
Cost of Sales 207,635 234,499 Gross profit 49,893 47,335 Selling, General and Administrative Expenses 48,021 47,119 Operating income 1,871 215 Other Income (Expenses): Interest income 131 194 Dividends income 495 736 Interest expense (2,514) (1,611) Equity in earnings of affiliates 423 - Foreign currency translation adjustments (7,241) - Gain on sales of fixed assets 59 33 Loss on sales and disposal of fixed assets (510) (1,193) Loss of impairment of fixed assets (3,527) (11,468) Gain on sales of securities and investments (0) (0) Gain on sales of securities and investments (0) (0) Gain on sales of investments in capital of subsidiaries and affiliates 1,341 - Loss on sales of investments in capital of subsidiaries and affiliates 106 - Loss on revaluation of securities and investments (26) (10,347)<		2009	2008	
Gross profit 49,893 47,335 Selling, General and Administrative Expenses 48,021 47,119 Operating income 1,871 215 Other Income (Expenses): Interest income 131 194 Dividends income 495 736 Interest expense (2,514) (1,611) Equity in earnings of affiliates 423 - Foreign currency translation adjustments 423 - Gain on sales of fixed assets 59 33 Loss on sales and disposal of fixed assets 59 33 Loss on sales of sixed assets (510) (1,193) Loss of impairment of fixed assets (3,527) (11,468) Gain on sales of securities and investments 842 1,327 Loss on sales of securities and investments (0) (0) Gain on sales of investments in capital of subsidiaries and affiliates 1,341 - Loss on sales of investments in capital of subsidiaries and affiliates (106) - Loss on revaluation of securities and investments (26) <td>Net Sales</td> <td>257,528</td> <td>281,834</td>	Net Sales	257,528	281,834	
Selling, General and Administrative Expenses 48,021 47,119 Operating income 1,871 215 Other Income (Expenses): Interest income 131 194 Dividends income 495 736 Interest expense (2,514) (1,611) Equity in earnings of affiliates 423 - Foreign currency translation adjustments (7,241) - Gain on sales of fixed assets 59 33 Loss on sales and disposal of fixed assets (510) (1,193) Loss of impairment of fixed assets (3,527) (11,468) Gain on sales of securities and investments 842 1,327 Loss on sales of securities and investments (0) (0) Gain on sales of investments in capital of subsidiaries and affiliates 1,341 - Loss on sales of investments in capital of subsidiaries and affiliates 1060 - Loss on revaluation of securities and investments (26 (10,347) Insurance income - 266 Restructuring charges (97) (138) </td <td>Cost of Sales</td> <td>207,635</td> <td>234,499</td>	Cost of Sales	207,635	234,499	
Operating income 1,871 215 Other Income (Expenses): Interest income 131 194 Dividends income 495 736 Interest expense (2,514) (1,611) Equity in earnings of affiliates 423 - Foreign currency translation adjustments (7,241) - Gain on sales of fixed assets 59 33 Loss on sales and disposal of fixed assets (510) (1,193) Loss of impairment of fixed assets (3,527) (11,468) Gain on sales of securities and investments 842 1,327 Loss on sales of securities and investments (0) (0) Gain on sales of investments in capital of subsidiaries and affiliates 1,341 - Loss on sales of investments in capital of subsidiaries and affiliates 1066 - Loss on revaluation of securities and investments (26 (10,347) Insurance income - 266 Restructuring charges (97) (138) Loss on business restructuring (780) (5,634)	Gross profit	49,893	47,335	
Other Income (Expenses): Interest income 131 194 Dividends income 495 736 Interest expense (2,514) (1,611) Equity in earnings of affiliates 423 - Foreign currency translation adjustments (7,241) - Gain on sales of fixed assets 59 33 Loss on sales and disposal of fixed assets (510) (1,193) Loss of impairment of fixed assets (3,527) (11,468) Gain on sales of securities and investments 842 1,327 Loss on sales of securities and investments (00) (0) Gain on sales of investments in capital of subsidiaries and affiliates 1,341 - Loss on sales of investments in capital of subsidiaries and affiliates (106) - Loss on revaluation of securities and investments (26) (10,347) Insurance income - 266 Restructuring charges (97) (138 Loss on business restructuring (780) (5,634) Other, net (2,034) (428)	Selling, General and Administrative Expenses	48,021	47,119	
Interest income 131 194 Dividends income 495 736 Interest expense (2,514) (1,611) Equity in earnings of affiliates 423 - Foreign currency translation adjustments (7,241) - Gain on sales of fixed assets 59 33 Loss on sales and disposal of fixed assets (510) (1,193) Loss of impairment of fixed assets (3,527) (11,468) Gain on sales of securities and investments (0) (0) Gain on sales of securities and investments (0) (0) Gain on sales of investments in capital of subsidiaries and affiliates 1,341 - Loss on sales of investments in capital of subsidiaries and affiliates (106) - Loss on revaluation of securities and investments (26) (10,347) Insurance income (26) (10,347) Insurance income (97) (138 Loss on business restructuring (780) (5,634) Other, net (2,034) (428) Income Taxes: (1,730) (3,479	Operating income	1,871	215	
Interest income 131 194 Dividends income 495 736 Interest expense (2,514) (1,611) Equity in earnings of affiliates 423 - Foreign currency translation adjustments (7,241) - Gain on sales of fixed assets 59 33 Loss on sales and disposal of fixed assets (510) (1,193) Loss of impairment of fixed assets (3,527) (11,468) Gain on sales of securities and investments (0) (0) Gain on sales of securities and investments (0) (0) Gain on sales of investments in capital of subsidiaries and affiliates 1,341 - Loss on sales of investments in capital of subsidiaries and affiliates (106) - Loss on revaluation of securities and investments (26) (10,347) Insurance income (26) (10,347) Insurance income (97) (138 Loss on business restructuring (780) (5,634) Other, net (2,034) (428) Income Taxes: (1,730) (3,479	Other Income (Expenses):			
Interest expense (2,514) (1,611) Equity in earnings of affiliates 423 - Foreign currency translation adjustments (7,241) - Gain on sales of fixed assets 59 33 Loss on sales and disposal of fixed assets (510) (1,193) Loss of impairment of fixed assets (3,527) (11,468) Gain on sales of securities and investments (0) (0) Gain on sales of securities and investments (0) (0) Gain on sales of investments in capital of subsidiaries and affiliates 1,341 - Loss on sales of investments in capital of subsidiaries and affiliates (106) - Loss on revaluation of securities and investments (26) (10,347) Insurance income - 266 Restructuring charges (97) (138) Loss on business restructuring (228) (945) Allowance for loss on business restructuring (780) (5,634) Other, net (2,034) (428) Income Taxes: (1,730) (3,999) Prior - </td <td></td> <td>131</td> <td>194</td>		131	194	
Equity in earnings of affiliates 423 - Foreign currency translation adjustments (7,241) - Gain on sales of fixed assets 59 33 Loss on sales and disposal of fixed assets (510) (1,193) Loss of impairment of fixed assets (3,527) (11,468) Gain on sales of securities and investments 842 1,327 Loss on sales of securities and investments (0) (0) Gain on sales of investments in capital of subsidiaries and affiliates 1,341 - Loss on sales of investments in capital of subsidiaries and affiliates (106) - Loss on revaluation of securities and investments (26) (10,347) Insurance income - 266 Restructuring charges (97) (138 Loss on business restructuring (780) (5,634) Other, net (2,034) (428) Income Taxes: (1,730) (3,999) Prior - (3,479) Deferred for prior periods - (3,479) Loss before minority interests (10,173)	Dividends income	495	736	
Foreign currency translation adjustments (7,241) - Gain on sales of fixed assets 59 33 Loss on sales and disposal of fixed assets (510) (1,193) Loss of impairment of fixed assets (3,527) (11,468) Gain on sales of securities and investments 842 1,327 Loss on sales of securities and investments (0) (0) Gain on sales of investments in capital of subsidiaries and affiliates 1,341 - Loss on sales of investments in capital of subsidiaries and affiliates (106) - Loss on revaluation of securities and investments (26) (10,347) Insurance income - 266 (10,347) Loss on business restructuring (228) (945) Allowance for loss on business restructuring (780) (5,634) Other, net (2,0	Interest expense	(2,514)	(1,611)	
Gain on sales of fixed assets 59 33 Loss on sales and disposal of fixed assets (510) (1,193) Loss of impairment of fixed assets (3,527) (11,468) Gain on sales of securities and investments 842 1,327 Loss on sales of securities and investments (0) (0) Gain on sales of investments in capital of subsidiaries and affiliates 1,341 - Loss on sales of investments in capital of subsidiaries and affiliates (106) - Loss on revaluation of securities and investments (26) (10,347) Insurance income - 266 Restructuring charges (97) (138) Loss on business restructuring (228) (945) Allowance for loss on business restructuring (780) (5,634) Other, net (2,034) (428) Income Taxes: (11,903) (28,995) Income Taxes: (1,730) (3,999) Prior - (3,479) Deferred for prior periods - 3,080 Loss before minority interests (10,173) (24,595) Minority (Interests) Loss (1,7	Equity in earnings of affiliates	423		
Loss on sales and disposal of fixed assets (510) (1,193) Loss of impairment of fixed assets (3,527) (11,468) Gain on sales of securities and investments 842 1,327 Loss on sales of securities and investments (0) (0) Gain on sales of investments in capital of subsidiaries and affiliates 1,341 - Loss on sales of investments in capital of subsidiaries and affiliates (106) - Loss on revaluation of securities and investments (26) (10,347) Insurance income - 266 Restructuring charges (97) (138) Loss on business restructuring (228) (945) Allowance for loss on business restructuring (780) (5,634) Other, net (2,034) (428) Loss before income taxes and minority interests (11,703) (28,995) Income Taxes: Current (1,730) (3,999) Prior - (3,479) Deferred for prior periods - 3,080 Loss before minority interests (10,173) (24,59	Foreign currency translation adjustments	(7,241)	_	
Loss of impairment of fixed assets (3,527) (11,468) Gain on sales of securities and investments 842 1,327 Loss on sales of securities and investments (0) (0) Gain on sales of investments in capital of subsidiaries and affiliates 1,341 - Loss on sales of investments in capital of subsidiaries and affiliates (106) - Loss on revaluation of securities and investments (26) (10,347) Insurance income - 266 Restructuring charges (97) (138) Loss on business restructuring (228) (945) Allowance for loss on business restructuring (780) (5,634) Other, net (2,034) (428) Loss before income taxes and minority interests (11,793) (28,995) Income Taxes: Current (1,730) (3,999) Prior - (3,479) Deferred for prior periods - 3,080 Loss before minority interests (10,173) (24,595) Minority (Interests) Loss (1,784) 2,371	Gain on sales of fixed assets	59	33	
Loss of impairment of fixed assets (3,527) (11,468) Gain on sales of securities and investments 842 1,327 Loss on sales of securities and investments (0) (0) Gain on sales of investments in capital of subsidiaries and affiliates 1,341 - Loss on sales of investments in capital of subsidiaries and affiliates (106) - Loss on revaluation of securities and investments (26) (10,347) Insurance income - 266 Restructuring charges (97) (138) Loss on business restructuring (228) (945) Allowance for loss on business restructuring (780) (5,634) Other, net (2,034) (428) Loss before income taxes and minority interests (11,793) (28,995) Income Taxes: Current (1,730) (3,999) Prior - (3,479) Deferred for prior periods - 3,080 Loss before minority interests (10,173) (24,595) Minority (Interests) Loss (1,784) 2,371	Loss on sales and disposal of fixed assets	(510)	(1,193)	
Gain on sales of securities and investments 842 1,327 Loss on sales of securities and investments (0) (0) Gain on sales of investments in capital of subsidiaries and affiliates 1,341 - Loss on sales of investments in capital of subsidiaries and affiliates (106) - Loss on revaluation of securities and investments (26) (10,347) Insurance income - 266 Restructuring charges (97) (138) Loss on business restructuring (228) (945) Allowance for loss on business restructuring (780) (5,634) Other, net (2,034) (428) Loss before income taxes and minority interests (11,903) (28,995) Income Taxes: Current (1,730) (3,999) Prior - (3,479) Deferred for prior periods - 3,080 Loss before minority interests (10,173) (24,595) Minority (Interests) Loss (1,784) 2,371		(3,527)	(11,468)	
Gain on sales of investments in capital of subsidiaries and affiliates 1,341 - Loss on sales of investments in capital of subsidiaries and affiliates (106) - Loss on revaluation of securities and investments (26) (10,347) Insurance income - 266 Restructuring charges (97) (138) Loss on business restructuring (228) (945) Allowance for loss on business restructuring (780) (5,634) Other, net (2,034) (428) Loss before income taxes and minority interests (11,903) (28,995) Income Taxes: Current (1,730) (3,999) Prior - (3,479) Deferred for prior periods - 3,080 Loss before minority interests (10,173) (24,595) Minority (Interests) Loss (1,784) 2,371	Gain on sales of securities and investments	842		
Loss on sales of investments in capital of subsidiaries and affiliates (106) - Loss on revaluation of securities and investments (26) (10,347) Insurance income - 266 Restructuring charges (97) (138) Loss on business restructuring (228) (945) Allowance for loss on business restructuring (780) (5,634) Other, net (2,034) (428) Loss before income taxes and minority interests (11,903) (28,995) Income Taxes: Current (1,730) (3,999) Prior - (3,479) Deferred for prior periods - 3,080 Loss before minority interests (10,173) (24,595) Minority (Interests) Loss (1,784) 2,371	Loss on sales of securities and investments	(0)	(0)	
Loss on sales of investments in capital of subsidiaries and affiliates (106) - Loss on revaluation of securities and investments (26) (10,347) Insurance income - 266 Restructuring charges (97) (138) Loss on business restructuring (228) (945) Allowance for loss on business restructuring (780) (5,634) Other, net (2,034) (428) Loss before income taxes and minority interests (11,903) (28,995) Income Taxes: Current (1,730) (3,999) Prior - (3,479) Deferred for prior periods - 3,080 Loss before minority interests (10,173) (24,595) Minority (Interests) Loss (1,784) 2,371	Gain on sales of investments in capital of subsidiaries and affiliates	1,341	_	
Insurance income - 266 Restructuring charges (97) (138) Loss on business restructuring (228) (945) Allowance for loss on business restructuring (780) (5,634) Other, net (2,034) (428) Loss before income taxes and minority interests (11,903) (28,995) Income Taxes: Current (1,730) (3,999) Prior - (3,479) Deferred for prior periods - 3,080 Loss before minority interests (10,173) (24,595) Minority (Interests) Loss (1,784) 2,371			_	
Restructuring charges (97) (138) Loss on business restructuring (228) (945) Allowance for loss on business restructuring (780) (5,634) Other, net (2,034) (428) Loss before income taxes and minority interests (11,903) (28,995) Income Taxes: (1,730) (3,999) Prior - (3,479) Deferred for prior periods - 3,080 Loss before minority interests (10,173) (24,595) Minority (Interests) Loss (1,784) 2,371	Loss on revaluation of securities and investments	(26)	(10,347)	
Loss on business restructuring (228) (945) Allowance for loss on business restructuring (780) (5,634) Other, net (2,034) (428) Loss before income taxes and minority interests (11,903) (28,995) Income Taxes: Current (1,730) (3,999) Prior - (3,479) Deferred for prior periods - 3,080 Loss before minority interests (10,173) (24,595) Minority (Interests) Loss (1,784) 2,371	Insurance income	_	266	
Loss on business restructuring (228) (945) Allowance for loss on business restructuring (780) (5,634) Other, net (2,034) (428) Loss before income taxes and minority interests (11,903) (28,995) Income Taxes: Current (1,730) (3,999) Prior - (3,479) Deferred for prior periods - 3,080 Loss before minority interests (10,173) (24,595) Minority (Interests) Loss (1,784) 2,371	Restructuring charges	(97)	(138)	
Other, net (2,034) (428) Loss before income taxes and minority interests (13,775) (29,210) Loss before income taxes and minority interests (11,903) (28,995) Income Taxes: (1,730) (3,999) Prior - (3,479) Deferred for prior periods - 3,080 Loss before minority interests (10,173) (24,595) Minority (Interests) Loss (1,784) 2,371	Loss on business restructuring	(228)	(945)	
Comparison of	Allowance for loss on business restructuring	(780)	(5,634)	
Loss before income taxes and minority interests (11,903) (28,995) Income Taxes: (1,730) (3,999) Current (1,730) (3,479) Prior - (3,479) Deferred for prior periods - 3,080 Loss before minority interests (10,173) (24,595) Minority (Interests) Loss (1,784) 2,371	Other, net	(2,034)	(428)	
Income Taxes: (1,730) (3,999) Current - (3,479) Prior - (3,479) Deferred for prior periods - 3,080 Loss before minority interests (10,173) (24,595) Minority (Interests) Loss (1,784) 2,371	,	(13,775)	(29,210)	
Current (1,730) (3,999) Prior - (3,479) Deferred for prior periods - 3,080 Loss before minority interests (10,173) (24,595) Minority (Interests) Loss (1,784) 2,371	Loss before income taxes and minority interests	(11,903)	(28,995)	
Prior - (3,479) Deferred for prior periods - 3,080 Loss before minority interests (10,173) (24,595) Minority (Interests) Loss (1,784) 2,371	Income Taxes:			
Prior - (3,479) Deferred for prior periods - 3,080 Loss before minority interests (10,173) (24,595) Minority (Interests) Loss (1,784) 2,371	Current	(1,730)	(3,999)	
Loss before minority interests (10,173) (24,595) Minority (Interests) Loss (1,784) 2,371		_	: /	
Loss before minority interests (10,173) (24,595) Minority (Interests) Loss (1,784) 2,371	Deferred for prior periods	_	3,080	
Minority (Interests) Loss (1,784) 2,371		(10,173)	(24,595)	
		(1,784)	· · · · · · · · · · · · · · · · · · ·	

	Nine mon	Nine months ended		
	December 31	December 31	March 31	
	2009	2008	2010	
Amounts per share (yen):				
Net loss:				
Basic	(20.90)	(38.83)	(19.22)	



Consolidated Balance Sheets

	Third Quarter ended	Year ended	
	December 31	March 31	
[Assets]	2009	2009	
Current Assets:			
Cash and time deposits	28,670	45,491	
Notes and accounts receivable:			
Notes receivable	6,299	5,907	
Accounts receivable	76,124	49,924	
Less allowance for doubtful accounts	(1,156)	(670)	
	81,267	55,161	
Finished goods	32,564	31,285	
Work in process	3,683	3,311	
Raw materials and supplies	19,178	13,293	
Other current assets	23,042	19,193	
Total current assets	188,407	167,736	
Property, Plant and Equipment, at Cost:			
Land	29,574	26,140	
Buildings	125,231	115,734	
Machinery and equipment	479,761	395,448	
Construction-in-progress	35,735	29,217	
Leased assets	499	78	
	670,803	566,620	
Less accumulated depreciation	(405,130)	(396,817)	
Property, plant and equipment, net	265,673	169,802	
Investments and Other Assets:			
Investment securities	50,619	45,587	
Less allowance for doubtful accounts	(114)	(80)	
Goodwill	29,375	1,325	
Other assets	35,772	24,562	
Total investments and other assets	115,653	71,395	
Total assets	569,734	408,933	



Consolidated Balance Sheets (continued)

	Third Quarter ended	Year ended
	December 31	March 31
[Liabilities]	2009	2009
Current Liabilities:		
Short-term bank loans	44,995	71,511
Current portion of long-term debt	10,000	_
Notes and accounts payable:		
Notes payable	2,671	3,063
Accounts payable	57,627	28,280
	60,299	31,344
Allowance for loss on business restructuring	715	4,323
Other allowances	2,717	3,204
Other current liabilities	31,158	25,109
Total current liabilities	149,885	135,492
Long-Term Liabilities:		
Long-term debt	213,993	81,517
Retirement allowances	38,665	27,321
Other allowances	1,439	574
Other long-term liabilities	9,260	3,031
Total long-term liabilities	263,360	112,445
Total liabilities	413,246	247,937
[Net Assets]		
Shareholders' Equity:		
Common stock	53,229	53,229
Capital surplus	28,588	28,588
Retained earnings	75,018	87,553
Less treasury stock, at cost	(10,279)	(10,264)
Total shareholders' equity	146,556	159,106
Valuation and translation adjustments and other:		_
Unrealized gain on other securities	4,493	1,510
Deferred loss on hedges	(229)	(160)
Foreign currency translation adjustments	(13,102)	(12,664)
Total valuation, translation adjustments and other	(8,838)	(11,315)
Minority Interests in Consolidated Subsidiaries	18,769	13,204
Total net assets	156,487	160,995
Total liabilities and net assets	569,734	408,933



Consolidated Statements of Cash Flows

	Nine months ended		
	December 31 2009	December 31 2008	
Operating Activities:			
Loss before income taxes and minority interests	(11,903)	(28,995)	
Adjustments to reconcile loss befor income taxes and			
minority interests to net cash provided by operating activities:			
Depreciation and amortization	21,675	20,072	
Loss of impairment of fixed assets	3,527	11,468	
Goodwill amortization	1,077	545	
Loss on business restructuring	-	945	
Increase in allowance for loss on business restructuring	666	5,634	
Increase (decrease) in retirement allowances	1,668	(174)	
Decrease in prepaid pension expense	1,135	5,081	
Increase in allowance for doubtful accounts	39	15	
Interest and dividends income	(627)	(930)	
Interest expenses	2,514	1,611	
Financing expenses	964	_	
Foreign currency translation adjustments	6,938	_	
Gain on sales of investment securities	(841)	(1,327)	
Gain on sales of investments in capital of subsidiaries and affiliates	(1,235)	_	
Loss on revaluation of securities and investments	26	10,347	
Loss on revaluation of derivatives	1,069	_	
Loss on sales and disposal of property, plant and equipment	332	649	
Insurance income	-	(266)	
(Increase) decrease in notes and accounts receivable	(8,332)	6,677	
Decrease (increase) in inventories	4,696	(6,115)	
Increase in notes and accounts payable	19,749	1,786	
Increase (decrease) in accrued consumption taxes	1,789	(805)	
Other, net	(149)	364	
Subtotal	44,783	26,585	
Interest and dividends income received	626	929	
Interest expenses paid	(2,294)	(1,551)	
Insurance income	_	266	
Income taxes paid	(3,213)	(8,198)	
Income taxes refund	2,051	4,958	
Net cash provided by operating activities	41,954	22,990	



Consolidated Statements of Cash Flows (continued)

December 31 2008		Nine months ended	
Purchases of property, plant and equipment (31,186) (26,765) Proceeds from sales of property, plant and equipment 112 107 Advanced proceeds from sales of property, plant and equipment (1,015) - Purchases of investment securities (1,015) (214) Proceeds from sales of investment securities 1,979 3,112 Decrease (increase) in short-term loans receivable 24 (662) Collection of long-term loans receivable - 567 Repayments of loans payable of subsidiaries resulting in business acquisition (153,187) - Proceeds from purchase of investments in subsidiaries 11,189 - resulting in change in scope of consolidation (89) - Payments for sales of investments in subsidiaries (89) - resulting in change in scope of consolidation (445) - Payments for sales of investments in rapital of subsidiaries (89) - resulting in change in scope of consolidation (415) - Other, net (113) (1,487) Net cash used in investing activities (27,253) 11,834	_		
Proceeds from sales of property, plant and equipment 112 107 Advanced proceeds from sales of property, plant and equipment 1,150 - Purchases of investment securities (1,015) (214) Proceeds from sales of investment securities 1,979 3,112 Decrease (increase) in short-term loans receivable 24 (662) Collection of long-term loans receivable - 567 Repayments of loans payable of subsidiaries resulting in business acquisition (153,187) - Proceeds from purchase of investments in subsidiaries (11,189) - resulting in change in scope of consolidation (89) - Payments for sales of investments in capital of subsidiaries (89) - resulting in change in scope of consolidation (445) - Payments for sales of investments in capital of subsidiaries (445) - resulting in change in scope of consolidation (113) (1,487) Other, net (113) (1,487) Net cash used in investing activities (27,253) 11,834 Proceeds from long-term loans payable (3,907) (3,708) <td>Investing Activities:</td> <td></td> <td></td>	Investing Activities:		
Advanced proceeds from sales of property, plant and equipment 1,150 - Purchases of investment securities (1,015) (214) Proceeds from sales of investment securities 1,979 3,112 Decrease (increase) in short-term loans receivable 24 (662) Collection of long-term loans receivable - 567 Repayments of loans payable of subsidiaries resulting in business acquisition - 567 Repayments of loans payable of subsidiaries resulting in change in scope of consolidation 11,189 - Proceeds from purchase of investments in subsidiaries resulting in change in scope of consolidation (89) - Payments for sales of investments in capital of subsidiaries resulting in change in scope of consolidation (445) - Other, net (113) (1,487) (25,341) Net cash used in investing activities (27,253) 11,884 Proceeds from long-term loans payable (27,253) 11,884 Proceeds from long-term loans payable (3,907) (3,708) Financing expenses paid (964) - Proceeds from transactor of derivatives resulting in business acquisition 5,991	Purchases of property, plant and equipment	(31,186)	(26,765)
Purchases of investment securities (1,015) (214) Proceeds from sales of investment securities 1,979 3,112 Decrease (increase) in short-term loans receivable 24 (662) Collection of long-term loans receivable - 567 Repayments of loans payable of subsidiaries resulting in business acquisition (153,187) - Proceeds from purchase of investments in subsidiaries resulting in change in scope of consolidation 11,189 - Payments for sales of investments in subsidiaries resulting in change in scope of consolidation (89) - Payments for sales of investments in capital of subsidiaries resulting in change in scope of consolidation (445) - Payments for sales of investments in capital of subsidiaries resulting in change in scope of consolidation (445) - Payments for sales of investments in capital of subsidiaries resulting in change in scope of consolidation (445) - Payments for sales of investments in capital of subsidiaries resulting in change in scope of consolidation (113) (1,487) Potter assel in change in scope of consolidation (113) (1,487) Proceeds from long turb in scope of consolidation (27,253) 11,834 Pro	Proceeds from sales of property, plant and equipment	112	107
Proceeds from sales of investment securities 1,979 3,112 Decrease (increase) in short-term loans receivable 24 (662) Collection of long-term loans receivable - 567 Repayments of loans payable of subsidiaries resulting in business acquisition (153,187) - Proceeds from purchase of investments in subsidiaries resulting in change in scope of consolidation 11,189 - Payments for sales of investments in subsidiaries resulting in change in scope of consolidation (89) - Payments for sales of investments in capital of subsidiaries resulting in change in scope of consolidation (445) - Other, net (113) (1,487) Net cash used in investing activities (171,582) (25,341) Financing Activities: (27,253) 11,834 Net (decrease) increase in short-term bank loans (27,253) 11,834 Proceeds from long-term loans payable (3,907) (3,708) Repayments of long-term loans payable (3,907) (3,708) Financing expenses paid (964) - Proceeds from transacton of derivatives resulting in business acquisition 5,091 - <t< td=""><td>Advanced proceeds from sales of property, plant and equipment</td><td>1,150</td><td>_</td></t<>	Advanced proceeds from sales of property, plant and equipment	1,150	_
Decrease (increase) in short-term loans receivable 24 6662) Collection of long-term loans receivable - 567 Repayments of loans payable of subsidiaries resulting in business acquisition (153,187) - Proceeds from purchase of investments in subsidiaries resulting in change in scope of consolidation 11,189 - Payments for sales of investments in subsidiaries resulting in change in scope of consolidation (89) - Payments for sales of investments in capital of subsidiaries resulting in change in scope of consolidation (445) - Other, net (113) (1,487) Net cash used in investing activities (171,582) (25,341) Financing Activities: Net (decrease) increase in short-term bank loans (27,253) 11,834 Proceeds from long-term loans payable 142,785 5,000 Repayments of long-term loans payable (964) - Financing expenses paid (964) - Proceeds from transacton of derivatives resulting in business acquisition 5,091 - Cash dividends paid to minority shareholders (1,259) (803) Proceeds from issuance of commo	Purchases of investment securities	(1,015)	(214)
Collection of long-term loans receivable Repayments of loans payable of subsidiaries resulting in business acquisition Repayments of loans payable of subsidiaries resulting in business acquisition Proceeds from purchase of investments in subsidiaries resulting in change in scope of consolidation Payments for sales of investments in subsidiaries resulting in change in scope of consolidation Payments for sales of investments in capital of subsidiaries resulting in change in scope of consolidation Payments for sales of investments in capital of subsidiaries resulting in change in scope of consolidation Other, net Net cash used in investing activities Net (decrease) increase in short-term bank loans (27,253) Ripada Proceeds from long-term loans payable (3,907) Repayments of long-term loans payable (3,907) Repayments of long-term loans payable (3,907) Repayments of long-term loans payable (3,907) Cash dividends paid (592) Cash dividends paid (664) Repayments of long-term loans payable (3,907) Cash dividends paid to minority shareholders - 1,227 Other, net (84) Effect of exchange rate changes on cash and cash equivalents (1,027) Repayments of long-term cash and cash equivalents (1,027) Repayments of long-term loans payable (84) Reffect of exchange rate changes on cash and cash equivalents (1,027) Repayments of long-term loans payable Reffect of exchange rate changes on cash and cash equivalents (1,027) Repayments of long-term loans payable Reffect of exchange rate changes on cash and cash equivalents (1,027) Reffect of exchange rate changes on cash and cash equivalents (1,027) Reffect of exchange rate changes on cash and cash equivalents (1,027) Reffect of exchange rate changes on cash and cash equivalents (1,027) Reffect of exchange rate changes on cash and cash equivalents (1,027) Reffect of exchange rate changes on cash and cash equivalents (1,027) Reffect of exchange rate changes on cash and cash equivalents	Proceeds from sales of investment securities	1,979	3,112
Repayments of loans payable of subsidiaries resulting in business acquisition Proceeds from purchase of investments in subsidiaries resulting in change in scope of consolidation Payments for sales of investments in subsidiaries resulting in change in scope of consolidation Payments for sales of investments in subsidiaries resulting in change in scope of consolidation Payments for sales of investments in capital of subsidiaries resulting in change in scope of consolidation Other, net (113) (1,487) Net cash used in investing activities (171,582) (25,341) Financing Activities: Net (decrease) increase in short-term bank loans Proceeds from long-term loans payable Repayments of long-term long-term long-term lon	Decrease (increase) in short-term loans receivable	24	(662)
Proceeds from purchase of investments in subsidiaries resulting in change in scope of consolidation Payments for sales of investments in subsidiaries resulting in change in scope of consolidation Payments for sales of investments in capital of subsidiaries resulting in change in scope of consolidation Other, net (445) Net cash used in investing activities (113) (1,487) Net cash used in investing activities (171,582) (25,341) Financing Activities: Net (decrease) increase in short-term bank loans (27,253) 11,834 Proceeds from long-term loans payable (3,907) (3,708) Financing expenses paid (964) - Proceeds from transacton of derivatives resulting in business acquisition (964) - Proceeds from transacton of derivatives resulting in business acquisition (5,92) (4,858) Cash dividends paid (592) (4,858) Proceeds from issuance of common stock to minority shareholders (1,259) (803) Proceeds from issuance of common stock to minority shareholders (84) (44) Net cash used in financing activities (1,027) (999) Net (decrease) increase in cash and cash equivalents (16,840) 5,297 Cash and cash equivalents at beginning of year 45,491 17,361	Collection of long-term loans receivable	_	567
resulting in change in scope of consolidation Payments for sales of investments in subsidiaries resulting in change in scope of consolidation Payments for sales of investments in capital of subsidiaries resulting in change in scope of consolidation Other, net (113) (1,487) Net cash used in investing activities (171,582) (25,341) Financing Activities: Net (decrease) increase in short-term bank loans (27,253) 11,834 Proceeds from long-term loans payable (3,907) (3,708) Repayments of long-term loans payable (964) - Proceeds from transacton of derivatives resulting in business acquisition (592) (4,858) Cash dividends paid (692) (4,858) Cash dividends paid to minority shareholders (1,259) (803) Proceeds from issuance of common stock to minority shareholders (84) (44) Net cash used in financing activities (1,027) (999) Net (decrease) increase in cash and cash equivalents (16,840) 5,297 Cash and cash equivalents at beginning of year (45,491) 17,361	Repayments of loans payable of subsidiaries resulting in business acquisition	(153, 187)	_
Payments for sales of investments in subsidiaries resulting in change in scope of consolidation Payments for sales of investments in capital of subsidiaries resulting in change in scope of consolidation Other, net (113) (1,487) Net cash used in investing activities (171,582) (25,341) Financing Activities: Net (decrease) increase in short-term bank loans (27,253) 11,834 Proceeds from long-term loans payable (3,907) (3,708) Financing expenses paid (964) - Proceeds from transacton of derivatives resulting in business acquisition (592) (4,858) Cash dividends paid (592) (4,858) Cash dividends paid to minority shareholders (1,259) (803) Proceeds from issuance of common stock to minority shareholders (1,259) (803) Proceeds from issuance of common stock to minority shareholders (1,027) (999) Net (decrease) increase in cash and cash equivalents (16,840) 5,297 Cash and cash equivalents at beginning of year (45,491) 17,361	Proceeds from purchase of investments in subsidiaries	11 100	
Payments for sales of investments in capital of subsidiaries resulting in change in scope of consolidation Cher, net (113) (1,487)	resulting in change in scope of consolidation	11,189	_
Payments for sales of investments in capital of subsidiaries resulting in change in scope of consolidation Other, net (113) (1,487) Net cash used in investing activities (171,582) (25,341) Financing Activities: Net (decrease) increase in short-term bank loans (27,253) 11,834 Proceeds from long-term loans payable 142,785 5,000 Repayments of long-term loans payable (3,907) (3,708) Financing expenses paid (964) - Proceeds from transacton of derivatives resulting in business acquisition 5,091 - Cash dividends paid (592) (4,858) Cash dividends paid to minority shareholders (1,259) (803) Proceeds from issuance of common stock to minority shareholders - 1,227 Other, net (84) (444) Net cash used in financing activities (1,027) (999) Net (decrease) increase in cash and cash equivalents (16,840) 5,297 Cash and cash equivalents at beginning of year 45,491 17,361	Payments for sales of investments in subsidiaries	(00)	
resulting in change in scope of consolidation Other, net (113) (1,487) Net cash used in investing activities (171,582) (25,341) Financing Activities: Net (decrease) increase in short-term bank loans (27,253) 11,834 Proceeds from long-term loans payable 142,785 5,000 Repayments of long-term loans payable (3,907) (3,708) Financing expenses paid (964) - Proceeds from transacton of derivatives resulting in business acquisition 5,091 - Cash dividends paid (592) (4,858) Cash dividends paid to minority shareholders (1,259) (803) Proceeds from issuance of common stock to minority shareholders - 1,227 Other, net (84) (44) Net cash used in financing activities (1,027) (999) Net (decrease) increase in cash and cash equivalents (1,6840) 5,297 Cash and cash equivalents at beginning of year 45,491 17,361	resulting in change in scope of consolidation	(89)	_
Tresulting in change in scope of consolidation Other, net (113) (1,487) Net cash used in investing activities (171,582) (25,341) Financing Activities: Net (decrease) increase in short-term bank loans (27,253) 11,834 Proceeds from long-term loans payable 142,785 5,000 Repayments of long-term loans payable (3,907) (3,708) Financing expenses paid (964) - Proceeds from transacton of derivatives resulting in business acquisition 5,091 - Cash dividends paid (592) (4,858) Cash dividends paid to minority shareholders (1,259) (803) Proceeds from issuance of common stock to minority shareholders - 1,227 Other, net (84) (44) Net cash used in financing activities 113,814 8,646 Effect of exchange rate changes on cash and cash equivalents (1,027) (999) Net (decrease) increase in cash and cash equivalents (16,840) 5,297 Cash and cash equivalents at beginning of year 45,491 17,361	Payments for sales of investments in capital of subsidiaries	(445)	
Net cash used in investing activities (171,582) (25,341) Financing Activities: Very case in short-term bank loans (27,253) 11,834 Proceeds from long-term loans payable 142,785 5,000 Repayments of long-term loans payable (3,907) (3,708) Financing expenses paid (964) - Proceeds from transacton of derivatives resulting in business acquisition 5,091 - Cash dividends paid (592) (4,858) Cash dividends paid to minority shareholders (1,259) (803) Proceeds from issuance of common stock to minority shareholders - 1,227 Other, net (84) (44) Net cash used in financing activities 113,814 8,646 Effect of exchange rate changes on cash and cash equivalents (1,027) (999) Net (decrease) increase in cash and cash equivalents (16,840) 5,297 Cash and cash equivalents at beginning of year 45,491 17,361	resulting in change in scope of consolidation	(445)	_
Financing Activities: Net (decrease) increase in short-term bank loans Proceeds from long-term loans payable Repayments of long-term loans payable (3,907) Financing expenses paid (964) Proceeds from transacton of derivatives resulting in business acquisition Cash dividends paid (592) Cash dividends paid to minority shareholders Proceeds from issuance of common stock to minority shareholders Proceeds from issuance of common stock to minority shareholders Proceeds from issuance of common stock to minority shareholders Proceeds from issuance of common stock to minority shareholders Proceeds from issuance of common stock to minority shareholders Proceeds from issuance of common stock to minority shareholders Proceeds from issuance of common stock to minority shareholders 1,227 Other, net (84) Net cash used in financing activities 113,814 8,646 Effect of exchange rate changes on cash and cash equivalents (1,027) (999) Net (decrease) increase in cash and cash equivalents (16,840) 5,297 Cash and cash equivalents at beginning of year	Other, net	(113)	(1,487)
Net (decrease) increase in short-term bank loans(27,253)11,834Proceeds from long-term loans payable142,7855,000Repayments of long-term loans payable(3,907)(3,708)Financing expenses paid(964)-Proceeds from transacton of derivatives resulting in business acquisition5,091-Cash dividends paid(592)(4,858)Cash dividends paid to minority shareholders(1,259)(803)Proceeds from issuance of common stock to minority shareholders-1,227Other, net(84)(44)Net cash used in financing activities113,8148,646Effect of exchange rate changes on cash and cash equivalents(1,027)(999)Net (decrease) increase in cash and cash equivalents(16,840)5,297Cash and cash equivalents at beginning of year45,49117,361	Net cash used in investing activities	(171,582)	(25,341)
Net (decrease) increase in short-term bank loans(27,253)11,834Proceeds from long-term loans payable142,7855,000Repayments of long-term loans payable(3,907)(3,708)Financing expenses paid(964)-Proceeds from transacton of derivatives resulting in business acquisition5,091-Cash dividends paid(592)(4,858)Cash dividends paid to minority shareholders(1,259)(803)Proceeds from issuance of common stock to minority shareholders-1,227Other, net(84)(44)Net cash used in financing activities113,8148,646Effect of exchange rate changes on cash and cash equivalents(1,027)(999)Net (decrease) increase in cash and cash equivalents(16,840)5,297Cash and cash equivalents at beginning of year45,49117,361			
Proceeds from long-term loans payable Repayments of long-term loans payable (3,907) (3,708) Financing expenses paid (964) - Proceeds from transacton of derivatives resulting in business acquisition Cash dividends paid (592) (4,858) Cash dividends paid to minority shareholders (1,259) (803) Proceeds from issuance of common stock to minority shareholders - Other, net (84) (44) Net cash used in financing activities 113,814 8,646 Effect of exchange rate changes on cash and cash equivalents (1,027) (999) Net (decrease) increase in cash and cash equivalents (16,840) 5,297 Cash and cash equivalents at beginning of year		,	
Repayments of long-term loans payable Financing expenses paid (964) - Proceeds from transacton of derivatives resulting in business acquisition Cash dividends paid (592) Cash dividends paid to minority shareholders (1,259) (803) Proceeds from issuance of common stock to minority shareholders - Other, net (84) Net cash used in financing activities Effect of exchange rate changes on cash and cash equivalents (1,027) Net (decrease) increase in cash and cash equivalents (16,840) 5,297 Cash and cash equivalents at beginning of year (3,708) (964) - (1,259) (4,858) (4,858) (1,259) (803) - (1,227) (94) (94) (1,027) (999) (1,027) (999) (1,027) (1		,	,
Financing expenses paid (964) - Proceeds from transactor of derivatives resulting in business acquisition 5,091 - Cash dividends paid (592) (4,858) Cash dividends paid to minority shareholders (1,259) (803) Proceeds from issuance of common stock to minority shareholders - 1,227 Other, net (84) (44) Net cash used in financing activities 113,814 8,646 Effect of exchange rate changes on cash and cash equivalents (1,027) (999) Net (decrease) increase in cash and cash equivalents (16,840) 5,297 Cash and cash equivalents at beginning of year 45,491 17,361	Proceeds from long-term loans payable		,
Proceeds from transacton of derivatives resulting in business acquisition Cash dividends paid Cash dividends paid to minority shareholders Cash dividends paid to minority shareholders Proceeds from issuance of common stock to minority shareholders Other, net Net cash used in financing activities Effect of exchange rate changes on cash and cash equivalents Net (decrease) increase in cash and cash equivalents Cash and cash equivalents at beginning of year Source (4,858) (1,259) (803) (803) (844) (44) (84) (13,814) (14,027) (999) (16,840) (16,840) (17,027) (17,027) (17,027) (17,027) (17,027) (17,027) (17,027) (17,027) (17,027) (18	Repayments of long-term loans payable	. ,	(3,708)
Cash dividends paid(592)(4,858)Cash dividends paid to minority shareholders(1,259)(803)Proceeds from issuance of common stock to minority shareholders-1,227Other, net(84)(44)Net cash used in financing activities113,8148,646Effect of exchange rate changes on cash and cash equivalents(1,027)(999)Net (decrease) increase in cash and cash equivalents(16,840)5,297Cash and cash equivalents at beginning of year45,49117,361	Financing expenses paid	(964)	_
Cash dividends paid to minority shareholders Proceeds from issuance of common stock to minority shareholders Other, net Net cash used in financing activities Effect of exchange rate changes on cash and cash equivalents Net (decrease) increase in cash and cash equivalents Cash and cash equivalents at beginning of year (1,259) (803) (803) (1,259) (803) (1,277) (844) (144) (13,814) (14,927) (999) (16,840) (16,840) (16,840) (17,361)	Proceeds from transacton of derivatives resulting in business acquisition	5,091	_
Proceeds from issuance of common stock to minority shareholders Other, net Net cash used in financing activities Effect of exchange rate changes on cash and cash equivalents Net (decrease) increase in cash and cash equivalents Cash and cash equivalents at beginning of year 1,227 (84) (1,027) (999) Net (decrease) increase in cash and cash equivalents (16,840) 5,297 Cash and cash equivalents at beginning of year 45,491 17,361	Cash dividends paid	(592)	(4,858)
Other, net(84)(44)Net cash used in financing activities113,8148,646Effect of exchange rate changes on cash and cash equivalents(1,027)(999)Net (decrease) increase in cash and cash equivalents(16,840)5,297Cash and cash equivalents at beginning of year45,49117,361	Cash dividends paid to minority shareholders	(1,259)	(803)
Net cash used in financing activities 113,814 8,646 Effect of exchange rate changes on cash and cash equivalents (1,027) (999) Net (decrease) increase in cash and cash equivalents (16,840) 5,297 Cash and cash equivalents at beginning of year 45,491 17,361	Proceeds from issuance of common stock to minority shareholders	-	1,227
Effect of exchange rate changes on cash and cash equivalents (1,027) (999) Net (decrease) increase in cash and cash equivalents (16,840) 5,297 Cash and cash equivalents at beginning of year 45,491 17,361	Other, net	(84)	(44)
Net (decrease) increase in cash and cash equivalents(16,840)5,297Cash and cash equivalents at beginning of year45,49117,361	Net cash used in financing activities	113,814	8,646
Net (decrease) increase in cash and cash equivalents(16,840)5,297Cash and cash equivalents at beginning of year45,49117,361	Effect of exchange rate changes on cash and cash equivalents	(1.027)	(999)
Cash and cash equivalents at beginning of year 45,491 17,361		. ,	, , , , ,
	•		,
	Cash and cash equivalents at end of third quarter	28,650	22,658



Business Segment Information

		Acrylic Fibers	Carbon Fibers	S			
		& AN	&	Acetate Fibers,			
Nine months ended	Chemicals &	Monomer	Composite	Membranes		Eliminations	
December 31, 2009	Plastics	and Derivatives	Materials	and Others	Total	or Corporate	Consolidated
Sales and operating income							
Sales to third parties	150,249	25,853	17,513	63,912	257,528	_	257,528
Intergroup sales and transfers	11,095	1,328	33	20,500	32,957	(32,957)	_
Total Sales	161,345	27,181	17,546	84,412	290,486	(32,957)	257,528
Operating income (loss)	8,892	(1,715)	(5,580)	132	1,729	142	1,871
Without recognition of previous years' actuarial gain or losses as Operating expenses] [11,399]	[(1,446)]	[(5,054)]	[560]	[5,459]	[142]	[5,601]
			G 1 70				
Nine months ended	Chemicals &	Acrylic Fibers & AN Monomer	Carbon Fibers & Composite	Acetate Fibers, Membranes		Eliminations	
Nine months ended December 31, 2008	Chemicals & Plastics	& AN	&	Acetate Fibers,	Total	Eliminations or Corporate	Consolidated
		& AN Monomer	& Composite	Acetate Fibers, Membranes	Total		Consolidated
December 31, 2008		& AN Monomer	& Composite	Acetate Fibers, Membranes	Total 281,834		Consolidated 281,834
December 31, 2008 Sales and operating income	Plastics	& AN Monomer and Derivatives	& Composite Materials	Acetate Fibers, Membranes and Others			
December 31, 2008 Sales and operating income Sales to third parties	Plastics 131,056	& AN Monomer and Derivatives 39,880	& Composite Materials	Acetate Fibers, Membranes and Others 79,608	281,834	or Corporate	
December 31, 2008 Sales and operating income Sales to third parties Intergroup sales and transfers	Plastics 131,056 9,151	& AN Monomer and Derivatives 39,880 3,114	& Composite Materials 31,288 20	Acetate Fibers, Membranes and Others 79,608 33,676	281,834 45,962	or Corporate - (45,962)	281,834



Geographical Segment Information

(Millions of yen)

Nine months ended **	1					Eliminations	
December 31, 2009	Japan	Asia	North America	Europe	Total	or Corporate	Consolidated
Sales and operating income							<u> </u>
Sales to third parties	168,052	45,601	27,369	16,505	257,528	_	257,528
Intergroup sales and transfers	14,256	6,473	514	88	21,333	(21,333)	-
Total Sales	182,308	52,075	27,883	16,594	278,862	(21,333)	257,528
Operating (loss) income	(3,977)	5,763	(800)	861	1,847	23	1,871

**1 The results of operations of the companies in Canada and Europe have been reflected because they are in scope of consoliddation from the second quarter. As a result, the former geographical segment of "United States of America" has been changed to "North America", and the geographical segment of "Europe" has been added.

Nine months ended			United States		Eliminations	
December 31, 2008	Japan	Asia	of America	Total	or Corporate	Consolidated
Sales and operating income						_
Sales to third parties	215,091	44,088	22,654	281,834	_	281,834
Intergroup sales and transfers	21,098	8,265	417	29,781	(29,781)	-
Total Sales	236,190	52,353	23,071	311,615	(29,781)	281,834
Operating (loss) income	(4,206)	1,256	3,091	140	75	215

Sales by Customer's Geographical Location

	Nine months ended		
	December 31 December		
	2009	2008	
Sales designated for:			
Japan	117,246	157,608	
Asia	86,648	85,985	
Others	53,633	38,240	
Total	257,528	281,834	