

THIRD QUARTER BRIEF REPORT OF FINANCIAL RESULTS
 [under Japanese GAAP] (Consolidated)
 (Year ending March 31, 2011)

February 2, 2011

Registered

Company Name: **MINEBEA CO., LTD.** Common Stock Listings: Tokyo, Osaka and Nagoya
 Code No: 6479 URL: <http://www.minebea.co.jp>
 Representative: Yoshihisa Kainuma Representative Director, President and Chief Executive Officer
 Contact: Satoshi Yoneda General Manager of Accounting Department

Quarterly report filing date: February 10, 2011

Tel. (03) 5434-8611

Preparation of supplementary explanation material for quarterly financial results : Yes

Holding of presentation meeting for quarterly financial results : Yes (For Analyst)

Expected date of payment for dividends: -

(Amounts less than one million yen have been omitted.)

1. Business performance (April 1, 2010 through December 31, 2010)

(1) Consolidated Results of Operations (Year-to-date) (%: Changes from corresponding period of previous fiscal year)

	Net sales (millions of yen)	% Change	Operating income (millions of yen)	% Change	Ordinary income (millions of yen)	% Change
Nine months ended Dec. 31, 2010	205,195	22.2	17,969	173.7	16,653	231.9
Nine months ended Dec. 31, 2009	167,984	(19.9)	6,564	(59.6)	5,017	(66.5)

	Net income (millions of yen)	% Change	Net income per share (yen)	Fully diluted net income per share (yen)
Nine months ended Dec. 31, 2010	10,649	198.2	27.86	-
Nine months ended Dec. 31, 2009	3,571	(58.7)	9.19	-

(2) Consolidated Financial Position

	Total assets (millions of yen)	Net assets (millions of yen)	Equity ratio (%)	Net assets per share (yen)
As of December 31, 2010	285,158	102,766	35.6	265.10
As of March 31, 2010	277,967	108,381	38.5	279.87

(Reference) Shareholders' equity: As of December 31, 2010: 101,411 million yen

As of March 31, 2010: 106,896 million yen

2. Dividends

(Record date)	Annual dividends				
	End of first quarter (yen)	End of second quarter (yen)	End of third quarter (yen)	Year-end (yen)	For the year (yen)
Year ended March 31, 2010	-	3.00	-	4.00	7.00
Year ended March 31, 2011	-	3.00	-		
Year ended March 31, 2011 (Forecast)				4.00	7.00

(Notes) Change in the current quarter to dividend forecast: None

3. Prospect for the next fiscal year (April 1, 2010 through March 31, 2011)

(%: Changes from previous fiscal year)

	Net sales (millions of yen)	% Change	Operating income (millions of yen)	% Change	Ordinary income (millions of yen)	% Change
Year ended March 31, 2011	274,000	19.9	25,000	107.3	23,100	126.4

	Net income (millions of yen)	% Change	Net income per share (yen)
Year ended March 31, 2011	13,500	102.6	35.31

(Notes) Change in the current quarter to consolidated results forecast: None

4. Others (Please see “Other information” on page 5 of the attached material for details.)

(1) Changes in significant subsidiaries during the quarter: None

(Notes) Changes in certain subsidiaries resulting in change in the scope of consolidation in this quarter.

(2) Application of simplified accounting and specific accounting: None

(Notes) Application of simplified accounting and accounting peculiar to preparation of quarterly consolidated financial statements.

(3) Changes in accounting principles, procedures, presentations, etc.

1. Changes associated with revision of accounting standards, etc.: Yes

2. Changes other than 1: None

(Notes) Changes in accounting principles, procedures, presentations, etc. for preparation of quarterly consolidated financial statements to be stated in “Changes in significant matters that are fundamental to preparation of quarterly consolidated financial statements”.

(4) Number of shares outstanding (Common stock)

1. Number of shares outstanding at end of period (Including treasury stock)

As of December 31, 2010: 399,167,695 shares

As of March 31, 2010: 399,167,695 shares

2. Number of treasury shares at end of period

As of December 31, 2010: 16,625,795 shares

As of March 31, 2010: 17,224,534 shares

3. Average number of shares (Quarterly cumulative period)

Nine months ended December 31, 2010: 382,221,226 shares

Nine months ended December 31, 2009: 388,495,275 shares

* Explanation for related to implementation of the quarterly review presentations

When disclosing this Quarter Brief Report of Financial Results, the review procedures for quarterly financial statements under the Financial Instruments and Exchange Law have not been brought to completion.

* Explanation for appropriate use of financial forecasts and other special remarks

The above-mentioned forecasts are based on the information available as of the date when this information is disclosed, as well as on the assumptions as of the disclosing date of this information related with unpredictable parameters that are probable to affect our future business performances in the end. Our actual performance is likely to differ greatly from these estimates depending on various factors in the future. As for the assumptions used for these forecasts and other related items, please refer to “Qualitative information related to the financial results for this quarter and (3) Qualitative Data on Consolidated Earnings Forecasts” on page 5 of the attached material.

Index

1. Qualitative information related to the financial results for this quarter	4
(1) Qualitative Data on Consolidated Operating Results.....	4
(2) Qualitative Data on Consolidated Financial Position.....	5
(3) Qualitative Data on Consolidated Earnings Forecasts.....	5
2. Other information.....	5
(1) Summary of changes in significant subsidiaries during the quarter	5
(2) Summary of simplified accounting and specific accounting	5
(3) Summary of changes in accounting principles, procedures, presentations, etc.....	5
3. Quarterly Consolidated Financial Statements.....	6
(1) Quarterly Consolidated Balance Sheets	6
(2) Quarterly Consolidated Statements of Income	8
(Nine months ended December 31, 2010)	8
(Three months ended December 31, 2010)	9
(3) Quarterly Consolidated Statements of Cash Flows	10
(4) Notes on Going Concern Assumptions.....	12
(5) Segment Information.....	12
(6) Notes for significant Change in the Amount of Net Assets	13
4. Supplementary information	14
(1) Overseas sales.....	14
(2) Supplementary Data for Brief Report of Financial Results for the Third Quarter of Fiscal Year ending March 31, 2011.....	15

1. Qualitative information related to the financial results for this quarter

(1) Qualitative Data on Consolidated Operating Results

During the current third quarter (accumulated period: April 1, 2010 to December 31, 2010), the Japanese economy saw a moderate recovery, such as an improvement in corporate earnings and a turnaround in capital spending, although the employment environment remained severe. The U.S. economy also continued a moderate recovery, such as improved corporate earnings, helped by the effectiveness of economic stimulus measures and the recovery of overseas economies, despite slow personal consumption due to the continued high unemployment. In Europe, the economies tended to turn around as a whole, although they differed greatly from one country to another. The Chinese economy expanded, supported chiefly by domestic demand due to an active fiscal stimulus package, and other Asian economies were also firm mainly due to exports to China.

Under these management circumstances, although we strove to implement sweeping cost reduction measures, develop new technologies and high value-added products, and promote sales expansion activities, in order to further increase earnings. Owing to the improved market conditions and other business factors, sales substantially increased and profits improved, although they were affected by the appreciation of the Japanese yen.

As a result, net sales increased 37,211 million yen (22.2%) compared with a year ago, to 205,195 million yen, operating income increased 11,405 million yen (173.7%) compared with a year ago, to 17,969 million yen, and ordinary income substantially increased 11,636 million yen (231.9%) compared with a year ago, to 16,653 million yen. Net income also substantially increased 7,078 million yen (198.2%) compared with a year ago, to 10,649 million yen.

Performance by business segment is as follows:

As a result of having made a change to its segment classification in the first quarter, the Company has no presentation of year-on-year amount comparisons for each segment. Also, corporate expenses, etc., allocated to each segment in the past, are shown in adjustments.

Our products in the Machined components business segment include ball bearings, which are our mainstay product; mechanical components such as rod-end bearings primarily for use in aircraft and pivot assemblies for use in hard disk drives (HDDs) and fasteners for automobiles and aircraft. Sales of ball bearings, one of our mainstay products, increased owing to the improved market conditions. In pivot assemblies, sales increased due to being firm compared with a year ago, although there were certain inventory adjustments in the hard disc industry, our customers. As a result, net sales were 81,513 million yen. Under these circumstances, operating income was 21,302 million yen, as a result of striving to continuously lower costs by pursuing basic technologies, product technologies and manufacturing techniques.

Our core products in the Rotary components business are information motors (fan motors, stepping motors, DC brushless motors, vibration motors and DC brush motors), HDD spindle motors and other precision motors. Sales of information motors and other precision motors increased due to the improved market conditions. Sales of information motors in particular increased significantly due to the new addition of DC brushless motors. Sales of HDD spindle motors were affected by the appreciation of the Japanese yen, but increased owing to solid performance in the hard disc industry, our sale destination. As a result, net sales were 76,872 million yen. Operating income was 290 million yen, due to the progress of cost reduction efforts mainly in information motors, and the progress of quarterly earnings improvements in spindle motors.

Our core products in the Electronic devices and components business are LCD backlights, inverters and measuring instruments. Due to the improved market environment and active sales expansion efforts, sales of LCD backlights in particular increased significantly. As a result, net sales were 31,292 million yen. Operating income was 3,727 million yen.

Our main products in the other businesses are PC keyboards, speakers and defense related special components. Net sales were 15,516 million yen. Operating income was 561 million yen.

Other than the above, 7,913 million yen of corporate expenses, etc. not belonging to each segment is shown as adjustments.

(2) Qualitative Data on Consolidated Financial Position

The Minebea Group has adopted strengthening its financial position as a principal business policy, and is taking various measures, such as squeezing total assets, controlling capital investment and reducing liabilities.

Total assets at the end of the current third quarter were 285,158 million yen, a increase of 7,191 million yen compared with the end of the previous fiscal year. The major reasons for this are a rise in accounts receivable and due to increased sales and a rise in inventories.

Net assets were 102,766 million yen, and this deteriorated the equity ratio by 2.9% year on year, to 35.6%, compared with the end of the previous fiscal year. The major reason for this is a substantial decrease in the foreign currency translation adjustments resulting from a decrease in the assets of overseas subsidiaries due to the further appreciation of the Japanese yen, although retained earnings increased due to quarterly net income.

(Condition of cash flows)

The balance of cash and cash equivalents at the end of the current third quarter were 22,011 million yen, a decrease of 2,844 million yen compared with the end of the previous fiscal year and a decrease of 4,114 million yen compared with a year ago.

Cash flows from various business activities during the current third quarter and relevant factors are as follows:

Operating activities: Provided net cash of 13,025 million yen, reflecting mainly increases in quarterly income before income taxes and minority interests, notes and accounts receivable, and inventories as well as depreciation and amortization. This was down 5,942 million yen compared with a year ago, mainly due to an increase in inventories, despite an increase in quarterly income before income taxes and minority interests.

Investing activities: Used net cash of 22,632 million yen, an increase of 12,403 million yen compared with a year ago, primarily due to the acquiring of tangible fixed assets.

Financing activities: Provided net cash of 8,401 million yen due to a rise in long-term loans payable, though there were redemption of bonds and dividend payments, etc..

(3) Qualitative Data on Consolidated Earnings Forecasts

Compared with the second quarter, the current third quarter showed lower earnings on lower sales due to the appreciation of the Japanese yen and a slight slowdown in the market environments. In the fourth quarter, however, we aim to improve performance by lowering production costs and cutting expenses in addition to aggressive sales expansion, although there were certain uncertainties about the markets. Therefore, at this moment, there is no change to our earnings forecasts announced on November 2, 2010.

2. Other information

(1) Summary of changes in significant subsidiaries during the quarter

Not applicable.

(2) Summary of simplified accounting and specific accounting

Not applicable.

(3) Summary of changes in accounting principles, procedures, presentations, etc.

(a) Application of Accounting Standard for Asset Retirement Obligations

Since the first quarter, the Company has applied the Accounting Standard for Asset Retirement Obligations (Business Accounting Standards No. 18; March 31, 2008) and the Application Guideline for the Accounting Standard for Asset Retirement Obligations (Application Guidelines for Business Accounting Standards No. 21; March 31, 2008).

This application of the amendment has had no impact on the Company's financial results.

(b) Application of Accounting Standard for Business Combinations

Since the first quarter, the Company has applied the Accounting Standard for Business Combinations (Business Accounting Standards No. 21; December 26, 2008), the Accounting Standard for Consolidated Financial Statements (Business Accounting Standards No. 22; December 26, 2008) and the Application Guideline for the Accounting Standard for Business Combinations and the Accounting Standard for Business Separations, Etc. (Application Guidelines for Business Accounting Standards No. 10; December 26, 2008).

Although we were valuing consolidated subsidiaries' assets and liabilities partially at market prices, we have applied these Standards in the first quarter to fully mark them to market.

This application of the amendment has had no impact on the Quarterly Consolidated Financial Statements.

3. Quarterly Consolidated Financial Statements
(1) Quarterly Consolidated Balance Sheets

(Amount: millions of yen)

	As of Dec. 31, 2010	As of March 31, 2010
ASSETS		
Current assets	140,950	130,004
Cash and cash equivalents	23,919	26,507
Notes and accounts receivable	59,095	52,184
Marketable securities	795	857
Finished goods	15,810	11,718
Work in process	11,110	11,036
Raw materials	8,385	6,728
Supplies	3,467	2,849
Goods in transit	3,903	3,579
Deferred tax assets	4,038	5,779
Others	10,570	8,894
Allowance for doubtful receivables	(146)	(129)
Fixed assets	144,208	147,963
Tangible fixed assets	121,982	124,227
Buildings and structures	93,582	97,148
Machinery and transportation equipment	223,764	230,213
Tools, furniture and fixtures	42,030	44,006
Land	13,261	14,016
Leased assets	1,785	1,872
Construction in progress	3,419	1,650
Accumulated depreciation	(255,861)	(264,681)
Intangible fixed assets	7,906	9,671
Goodwill	5,908	7,000
Others	1,997	2,671
Investments and other assets	14,319	14,063
Investments in securities	8,309	7,525
Long-term loans receivable	18	23
Deferred tax assets	4,213	4,923
Others	1,791	1,606
Allowance for doubtful receivables	(13)	(15)
Total assets	285,158	277,967

(Amount: millions of yen)

	As of Dec. 31, 2010	As of March 31, 2010
LIABILITIES		
Current liabilities.....	121,755	102,961
Notes and accounts payable.....	20,421	16,464
Short-term loans payable.....	65,894	51,655
Current portion of long-term loans payable.....	4,632	3,100
Current portion of bonds.....	10,000	10,000
Lease obligations.....	382	471
Accrued income taxes.....	1,382	1,830
Accrued bonuses.....	1,735	3,700
Allowance for bonuses to directors.....	45	24
Allowance for after-care of products.....	361	300
Allowance for environmental remediation expenses.....	160	220
Allowance for business restructuring losses.....	22	113
Others.....	16,718	15,080
Long-term liabilities.....	60,636	66,625
Bonds.....	1,500	11,500
Long-term loans payable.....	51,225	47,144
Lease obligations.....	441	492
Allowance for retirement benefits.....	4,726	4,807
Allowance for retirement benefits to executive officers.....	156	129
Allowance for environmental remediation expenses.....	737	854
Others.....	1,849	1,697
Total liabilities.....	182,392	169,586
NET ASSETS		
Shareholders' equity.....	190,780	182,604
Common stock.....	68,258	68,258
Capital surplus.....	94,812	94,767
Retained earnings.....	34,030	26,149
Treasury stock.....	(6,320)	(6,571)
Revaluation / Translation differences.....	(89,369)	(75,708)
Difference on revaluation of available-for-sale securities.....	(162)	91
Deferred gains or losses on hedges.....	(1)	7
Foreign currency translation adjustments.....	(89,206)	(75,808)
Minority interests in consolidated subsidiaries.....	1,355	1,485
Total net assets.....	102,766	108,381
Total liabilities and net assets.....	285,158	277,967

(2) Quarterly Consolidated Statements of Income

(Amount: millions of yen)

	Nine months ended December 31, 2009	Nine months ended December 31, 2010
Net sales	167,984	205,195
Cost of sales	130,649	152,968
Gross profit	37,334	52,226
Selling, general and administrative expenses	30,770	34,257
Operating income	6,564	17,969
Other income	497	549
Interest income	152	164
Dividends income	83	127
Equity in net income of affiliate	5	4
Others	256	252
Other expenses	2,044	1,865
Interest expenses	1,474	1,356
Foreign currency exchange loss	219	255
Others	349	253
Ordinary income	5,017	16,653
Extraordinary income	135	24
Gain on sales of fixed assets	16	19
Reversal of allowance for doubtful receivables	3	—
Reversal of allowance for business restructuring losses	—	4
Reversal of special severance payments	79	—
Insurance claim	35	—
Extraordinary loss	615	832
Loss on disposal of inventories	108	—
Loss on sales of fixed assets	32	18
Loss on disposal of fixed assets	85	111
Impairment loss	17	249
Loss on sales of stocks of subsidiaries and affiliates	—	38
Loss on liquidation of affiliates	159	—
Loss for after-care of products	210	172
Spoilage expenses	—	241
Income before income taxes and minority interests	4,537	15,845
Income taxes		
Income taxes (including enterprise tax)	2,539	3,065
Refund of income taxes	(1,753)	—
Adjustment of income taxes	(36)	2,132
Total income taxes	749	5,198
Income before minority interests	—	10,647
Minority interests (losses) in earnings of consolidated subsidiaries	217	(1)
Net income	3,571	10,649

(Amount: millions of yen)

	Three months ended December 31, 2009	Three months ended December 31, 2010
Net sales.....	58,716	67,500
Cost of sales.....	43,938	50,893
Gross profit.....	14,778	16,606
Selling, general and administrative expenses.....	10,329	11,008
Operating income.....	4,449	5,597
Other income.....	161	202
Interest income.....	53	60
Dividends income.....	34	56
Equity in net income of affiliate.....	2	—
Others.....	71	86
Other expenses.....	622	683
Interest expenses.....	456	471
Foreign currency exchange loss.....	20	75
Others.....	144	136
Ordinary income.....	3,988	5,117
Extraordinary income.....	86	13
Gain on sales of fixed assets.....	7	8
Reversal of allowance for business restructuring losses.....	—	4
Reversal of special severance payments.....	79	—
Extraordinary loss.....	266	388
Loss on disposal of inventories.....	74	—
Loss on sales of fixed assets.....	8	12
Loss on disposal of fixed assets.....	24	35
Impairment loss.....	—	232
Loss on liquidation of affiliates.....	159	—
Spoilage expenses.....	—	108
Income before income taxes and minority interests.....	3,808	4,741
Income taxes		
Income taxes (including enterprise tax).....	1,308	872
Refund of income taxes.....	(1,753)	—
Adjustment of income taxes.....	262	647
Total income taxes.....	(182)	1,519
Income before minority interests.....	—	3,222
Minority interests (losses) in earnings of consolidated subsidiaries.....	54	(109)
Net income.....	3,936	3,331

(3) Quarterly Consolidated Statements of Cash Flows

(Amount: millions of yen)

	Nine months ended December 31, 2009	Nine months ended December 31, 2010
1. Cash flows from operating activities:		
Income before income taxes and minority interests	4,537	15,845
Depreciation and amortization	15,974	15,645
Impairment loss	17	249
Amortization of goodwill	1,014	990
Equity in net (income) loss of affiliate	(5)	(4)
Interest and dividends income	(235)	(292)
Interest expenses	1,474	1,356
(Gain) loss on sales of fixed assets	16	(0)
Loss on disposal of fixed assets	85	111
Loss (gain) on sales of stocks of subsidiaries and affiliates	—	38
(Increase) decrease in notes and accounts receivables	(9,315)	(11,269)
(Increase) decrease in inventories	2,779	(10,041)
Increase (decrease) in notes and accounts payable	5,824	4,969
Increase (decrease) in allowance for doubtful receivables	22	32
Increase (decrease) in accrued bonuses	(2,059)	(1,856)
Increase (decrease) in allowance for bonuses to directors	40	20
Increase (decrease) in allowance for retirement benefits	772	526
(Increase) decrease in prepaid pension cost	813	(437)
Increase (decrease) in allowance for retirement benefits to executive officers	(15)	27
Increase (decrease) in allowance for after-care of products	—	67
Increase (decrease) in allowance for environmental remediation expenses	(60)	(46)
Increase (decrease) in allowance for business restructuring losses	(891)	(88)
Others	430	1,276
Sub-total	21,222	17,121
Interest and dividends received	235	292
Interest paid	(1,346)	(1,246)
Income taxes paid	(2,018)	(3,526)
Proceeds from income taxes refund	875	383
Net cash provided by operating activities	18,967	13,025
2. Cash flows from investing activities:		
Payments into time deposits	(1,985)	(2,638)
Proceeds from withdrawal of time deposits	—	2,200
Purchase of tangible fixed assets	(7,397)	(20,554)
Proceeds from sales of tangible fixed assets	324	650
Purchase of intangible fixed assets	(248)	(209)
Purchase of investments in securities	(1,150)	(165)
Purchase of investments in subsidiaries	—	(1,328)
Proceeds from investments in affiliates	—	18
Long-term loans receivables	(18)	(90)
Recovery of long-term loans receivables	15	5
Others	231	(521)
Net cash used in investing activities	(10,229)	(22,632)

	Nine months ended December 31, 2009	Nine months ended December 31, 2010
3. Cash flows from financing activities:		
Net increase (decrease) in short-term loans payable.....	(7,846)	15,558
Proceeds from long-term loans	1,920	6,600
Repayment of long-term loans.....	(550)	(987)
Redemption of bonds	—	(10,000)
Purchase of treasury stock.....	(922)	(2)
Proceeds from disposal of treasury stock	35	294
Cash dividends paid	(1,944)	(2,674)
Repayment of lease obligations	(602)	(386)
Net cash used in financing activities	<u>(9,911)</u>	<u>8,401</u>
4. Effect of exchange rate changes on cash and cash equivalents	<u>(513)</u>	<u>(1,638)</u>
5. Net increase (decrease) in cash and cash equivalents	<u>(1,686)</u>	<u>(2,844)</u>
6. Cash and cash equivalents at beginning of period	27,895	24,855
7. Decrease resulting from change of consolidated subsidiaries balance sheet date	<u>(83)</u>	<u>—</u>
8. Cash and cash equivalents at end of period	<u>26,125</u>	<u>22,011</u>

(4) Notes on Going Concern Assumptions
Not applicable.

(5) Segment Information
(Additional information)

Since the first quarter, the Company has applied the Accounting Standard for Disclosures about Segment Information, Etc. (Business Accounting Standards No. 17 March 27, 2009) and the Application Guideline for the Accounting Standard for Disclosures about Segment Information, Etc. (Application Guidelines for Business Accounting Standards No. 20 March 21, 2008).

(a) Summary of reportable segments

Our reportable segments are segments for which separated financial information is available and subject to periodical reviews in order for the Company's Board of Directors to determine the distribution of management resources and evaluate performance.

The Company establishes business divisions by product in key business centers, and each of the business divisions formulates comprehensive domestic and overseas strategies regarding products in order to deploy its business activities.

Thus, the Company consists of segments by product on the basis of the business divisions, and the "Machined components business," "Rotary components business" and "Electronic devices and components business" are three reportable segments.

Our core products in the Machined components business are mechanical parts, such as ball bearings, rod-end bearings, pivot assemblies for HDDs; fasteners for automobile, aircraft, etc.. The Rotary components business includes a wide variety of motors, such as information motors (fan motors, stepping motors, DC brushless motors, vibration motors and DC brush motors); and spindle motors for HDDs. The Electronic devices and components business consists of LCD backlights, inverters and measuring instruments.

(b) Information related to sales and profit or loss amounts by reportable segment
(Nine months ended December 31, 2010)

(Amount: millions of yen)

	Reportable segments				Others *1	Total	Adjustment *2	Quarterly Consolidated Statements of Income amount *3
	Machined components business	Rotary components business	Electronic devices and components business	Total				
Total sales								
(1) Sales to customers	81,513	76,872	31,292	189,678	15,516	205,195	—	205,195
(2) Sales to other segment	2,237	1,295	1,257	4,790	4,290	9,080	(9,080)	—
Total	83,751	78,167	32,549	194,468	19,807	214,276	(9,080)	205,195
Segment income	21,302	290	3,727	25,321	561	25,882	(7,913)	17,969

(Three months ended December 31, 2010)

(Amount: millions of yen)

	Reportable segments				Others *1	Total	Adjustment *2	Quarterly Consolidated Statements of Income amount *3
	Machined components business	Rotary components business	Electronic devices and components business	Total				
Total sales								
(1) Sales to customers	26,550	25,275	10,932	62,758	4,741	67,500	—	67,500
(2) Sales to other segment	695	415	560	1,672	1,453	3,125	(3,125)	—
Total	27,246	25,691	11,492	64,430	6,194	70,625	(3,125)	67,500
Segment income	6,891	16	921	7,829	102	7,932	(2,334)	5,597

(Notes) *1. The classification of "Others" is the business segment, which is not included in the reportable segments, and its products are mainly PC keyboards, speakers and defense related special components.

*2. The segment income adjustments are mainly corporate expenses, such as general administrative expenses, and research and development costs that do not belong to the reportable segments.

*3. Segment income is adjusted with operating income in the quarterly consolidated statements of income.

(c) Information related to impairment loss of fixed assets or goodwill, etc. by reportable segment
Not applicable.

(6) Notes for Significant Change in the Amount of Net Assets
Not applicable.

4. Supplementary information

(1) Overseas sales

(Amount: millions of yen)

	Three months ended December 31, 2009			
	Asia	North America / Central and South America	Europe	Total
1. Overseas sales	31,342	6,051	6,530	43,924
2. Total sales				58,716
3. Overseas sales on total sales	53.4%	10.3%	11.1%	74.8%

(Amount: millions of yen)

	Three months ended December 31, 2010			
	Asia	North America / Central and South America	Europe	Total
1. Overseas sales	38,224	6,206	6,724	51,155
2. Total sales				67,500
3. Overseas sales on total sales	56.6%	9.2%	10.0%	75.8%

(Amount: millions of yen)

	Nine months ended December 31, 2009			
	Asia	North America / Central and South America	Europe	Total
1. Overseas sales	89,504	19,795	18,339	127,639
2. Total sales				167,984
3. Overseas sales on total sales	53.3%	11.8%	10.9%	76.0%

(Amount: millions of yen)

	Nine months ended December 31, 2010			
	Asia	North America / Central and South America	Europe	Total
1. Overseas sales	114,188	20,186	20,223	154,599
2. Total sales				205,195
3. Overseas sales on total sales	55.6%	9.8%	9.9%	75.3%

(Notes) 1. The overseas sales are made outside of Japan by parent company and consolidated subsidiaries.

2. Dividing method and main countries in each territory

(a) Dividing method.....By geographical distance

(b) Main countries in each territory

Asia.....Thailand, Singapore, China, Taiwan, Korea, etc.

North America / Central and South America United States, Canada, Mexico, etc.

EuropeUnited Kingdom, Germany, France, Italy, Netherlands, etc.