Consolidated Financial Results
For the Third Quarter of the Fiscal Year Ending March 31, 2010

February 4, 2010

Company Name : **Fuji Heavy Industries Ltd.** (Tokyo Stock Exchange First Section, Code No.: 7270)
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(All amounts have been rounded off to the nearest million yen, unless otherwise specified)

1. Consolidated Results for the Third Quarter of Fiscal Year 2010(April 1, 2009 to December 31, 2009)

(1) Consolidated Results of Operations

(In Japanese yen rounded to million, except for per share figures, percentage figures indicate a change from the previous fiscal year / period)

	Net sales		Operating income		Ordinary income		Net loss	
3rd Quarter of FY2010	1,012,074	(8.6%)	3,880	(60.9%)	1,799	(80.0%)	15,218	—
3rd Quarter of FY2009	1,106,716	—	9,918	—	8,981	—	14,805	—

	Net loss per share, basic (Yen)	Net income per share, diluted (Yen)
3rd Quarter of FY2010	19.53	—
3rd Quarter of FY2009	19.61	—

(2) Consolidated Financial Position

(Unit: Millions of yen, except for per share figures)

	Total assets	Net assets	Shareholders' equity to total assets (%)	Net assets per share (Yen)
3rd Quarter of FY2010	1,205,387	379,514	31.4%	486.24
FY2009	1,165,431	394,719	33.8%	505.59

Note: Shareholders' equity As of December 31, 2009: 378,796 million yen As of March 31, 2009: 393,946 million yen

2. Dividends

	Cash dividends per share (yen)				
	1st Quarter	2nd Quarter	3rd Quarter	Year-end	Annual
FY 2009	—	4.50	—	0.00	4.50
FY 2010	—	0.00			
FY 2010 (Forecast)			—	0.00	0.00

Note: Revision of the forecasts in the third quarter of the fiscal year ending March 31, 2010:Yes

3. Projection of Consolidated Results for Fiscal Year 2010 (April 1, 2009 to March 31, 2010)

(In Japanese yen rounded to million, except for per share figures, percentage figures indicate a change from the previous fiscal year / period)

	Net sales		Operating income		Ordinary income		Net income(loss)		Net income(loss) per share,basic(Yen)
Full year	1,410,000	(2.5%)	14,000	—	10,000	—	(25,000)	—	(32.09)

Note: Revision of the forecasts at the timing of announcement of the results of third quarter of the fiscal year ending March 31, 2010:Yes

4. Others

(1) Changes of significant subsidiaries in the third quarter of fiscal year 2010 : No
(Transfer of subsidiaries resulting in changes in the scope of consolidation)

(2) Application of simple accounting as well as specific accounting for preparing the quarterly consolidated financial statements : Yes

Note: Please refer to the section of "4. Others" of [Qualitative Information, Financial Statements] on page 5.

(3) Changes in accounting policies, procedures and methods of presentation for preparing the quarterly consolidated financial statements (changes described in the section of "Changes in significant matters forming the basis of preparing the quarterly consolidated financial statements")

[1] Changes due to revisions of accounting standards : Yes
[2] Changes due to other reasons : Yes

Note: Please refer to the section of "4. Others" of [Qualitative Information, Financial Statements] on page 6.

(4) Number of outstanding shares (Common Stock)

[1] Number of outstanding shares (including treasury stock)	As of December 31,2009:	782,865,873 shares	As of March 31,2009:	782,865,873 shares
[2] Number of treasury stock	As of December 31,2009:	3,828,368 shares	As of March 31,2009:	3,682,316 shares
[3] Average number of shares (for nine month period)	3rd Quarter of FY2010:	779,159,524 shares	3rd Quarter of FY2009:	754,779,801 shares

Proper use of forecasts of business results (disclaimer), and other special information

The above performance projections were made based on the information available as of the date when this document was released. Therefore, actual results may differ considerably due to various factors that might occur in the future.

For assumptions and other information on which the performance projections were based, please refer to "Qualitative Information on Projection for Current Fiscal Year " on page 5 under [Qualitative Information, Financial Statements].

Qualitative Information/Financial Statement

1. Qualitative Information on Consolidated Operating Performance

(1) Business Performance

For the current consolidated third quarter period, net sales were down ¥94.6 billion, or 8.6% over the same period of the previous fiscal year, to ¥1,012.1 billion due to declining sales in Japan, Europe and other markets and the strong yen in currency exchange on a year-on-year basis even though automobile sales in North America and China surpassed our target.

Regarding the profit, operating income was ¥3.9 billion, down ¥6.0 billion, or 60.9% over the same period of the previous fiscal year as a result of the decreases in the automobile sales volume and losses on currency exchange generated by the strong yen, even though cost reductions such as SG & A and other expenses resulted in large profitable contributions. Ordinary income was also down ¥7.2 billion, or 80.0% over the same period of the previous fiscal year, to ¥1.8 billion, while net income was down ¥0.4 billion for a net loss of ¥15.2 billion.

(2) Results by Business Segment

Results for the current consolidated third quarter period by business segment are as described below.

[1] Automobile Division

Total car sales in Japan were 0.1 thousand, or 0.3% greater over the same period of the previous fiscal year, increasing to 50 thousand units, because the new Legacy, receiving a full-model change in May of last year for the first time in six years, enjoyed a good amount of popularity and sales that covered the drops in sales of other models.

The number of minicars sold was 69 thousand, a decrease of 12 thousand, or 14.8% less over the same period of the previous fiscal year, due to the aging of each model even though the Sambar was given a major facelift in September of last year, and efforts were made to sell derivative models of the Stella, R2, and R1.

As a result, a total of 119 thousand units were sold in Japan for a decrease of 12 thousand, or 9.0% over the same period of the previous fiscal year.

Although total demand is down in North America, sales trends are positive with a total of 179 thousand units sold for an increase of 26 thousand, or 17.0% over the same period of the previous fiscal year, due to factors such as the effects of the scrap incentive programs (cash for clunkers) and the new car effect of the Legacy.

Europe is experiencing a worsening market environment due to the economic recession, resulting in a total of 28 thousand units sold for a massive decrease of 39 thousand, or 58.9% over the same period of the previous fiscal year due to continued stagnation of total demand in the Russian market, which had provided healthy sales until the year before last, even though some markets experienced a momentary return of demand benefiting from the scrap incentive programs.

In Australia, 25 thousand units were sold for a decrease of 4 thousand, or 13.1% over the same period of the previous fiscal year, due to the decrease in total demand resulting from the economic depression.

Conversely, total demand in China continues to expand resulting in 35 thousand units sold for an increase of 16 thousand, or 82.8% over the same period of the previous fiscal year, due to the continued strong sales of the Forester and the new Legacy.

Sales for other regions were 13 thousand for a decrease of 12 thousand, or 49.5% over the same period of the previous fiscal year.

The cumulative result of overseas sales equaled a total of 278 thousand vehicles sold for a decrease of 14 thousand, or 4.8% over the same period of the previous fiscal year.

All of the above resulted in a combined sales volume for Japan and overseas markets of 397 thousand, a decrease of 26 thousand, or 6.1% over the same period of the previous fiscal year, and overall net sales were down ¥94.0 billion, or 9.3% over the same period of the previous fiscal year, to ¥921.8 billion, including losses on currency generated by the strong yen. Operating income was also down ¥7.1 billion or 84.4% over the same period of the previous fiscal year, to ¥1.3 billion.

[2] Aerospace Division

Net sales to the Japan Ministry of Defense improved over the same period of the previous fiscal year due to increased sales of the UH-1J multi-purpose helicopter and the "Forward Field Observation System".

In the commercial sector, even with the discontinuation of production of the compact Eclipse 500 business jet, and the decrease of the number of deliveries of the medium-size H4000 business jet, increased sales of the Boeing 777 and 787 resulted in increased net sales over the same period of the previous fiscal year.

As a result, overall net sales were up ¥10.7 billion, or 20.1% over the same period of the previous fiscal year to ¥63.7 billion, and operating income was up ¥3.3 billion over the same period of the previous fiscal year to ¥2.1 billion.

[3] Industrial Products Division

Although net sales increased due to two new subsidiaries being included in the consolidation, engine sales massively decreased not only in Japan but also in Europe and the Middle East due to the sluggish demand following the financial crisis.

As a result, net sales decreased ¥11.2 billion, or 39.1% over the same period of the previous fiscal year to ¥17.5 billion, and operating income also suffered a loss of ¥1.3 billion over the same period of the previous fiscal year, resulting in an operating loss of ¥2.0 billion.

[4] Other Businesses

Even though sales were up due to the delivery of five large-scale wind-power systems as well as one new subsidiary being included in consolidation, overall sales decreased by ¥0.1 billion, or 0.9% over the same period of the previous fiscal year to ¥9.1 billion, owing to a decrease in sales of the "Fuji Mighty" sanitation truck. Operating income was up ¥0.1 billion, or 4.1% over the same period of the previous fiscal year, to ¥1.7 billion.

(3) Results by Geographic Region

Results for the current consolidated third quarter period by geographic region are as described below.

[1] Japan

Net sales in Japan were down ¥79.6 billion, or 12.2% from over the same period of the previous fiscal year to ¥571.1 billion due to the reduction in domestic sales volume and a massive decrease in export volume to Europe, as well as losses on currency exchange generated by the strong yen. Operating income was down ¥12.6 billion over the same period of the previous fiscal year, resulting in an operating loss of ¥12.1 billion.

[2] North America

Even with continued strong vehicle sales by Subaru of America, Inc. and other subsidiaries in the United States, net sales decreased ¥3.2 billion, or 0.8% over the same period of the previous fiscal year to ¥416.6 billion, due to losses on currency exchange generated by the strong yen. Regarding profit, operating income was ¥22.5 billion, up ¥18.6 billion or 471.0% over the same period of the previous fiscal year as a result of the strong sales by Subaru of America, Inc., as well as cost reductions in areas such as SG & A and other expenses.

[3]Other Regions

Net sales were down ¥11.8 billion, or 32.6% over the same period of the previous fiscal year to ¥24.4 billion due to a decrease in sales at Subaru Europe N.V./S.A., a subsidiary in the European Union, and losses on currency exchange generated by the strong yen. Operating income was down ¥1.3 billion, or 88.8% over the same period of the previous fiscal year, for a total of ¥0.2 billion.

2. Qualitative Information on Consolidated Financial Position

Total assets at the end of this third quarter were ¥1,205.4 billion, which was an increase of ¥40.0 billion over the end of the previous fiscal year. Main factors for this included a decrease in inventories of ¥21.9 billion, and an increase in cash and deposits of ¥53.6 billion due to the decrease in inventories resulting from the healthy vehicle sales in the United States.

Liabilities were ¥825.9 billion, which was an increase of ¥55.2 billion over the end of the previous fiscal year. The main factors for this included an increase in notes and accounts payable-trade of ¥51.5 billion due to an increase in the number of vehicles manufactured.

Net assets were ¥379.5 billion, which was a decrease of ¥15.2 billion over the end of the previous fiscal year. Main factors for this include a decrease in retained earnings of ¥15.2 billion due to the posting of a net loss.

3. Qualitative Information on Projection for Current Fiscal Year

The projections for consolidated performance for the period ending March 2010 (from April 2009 to March 2010) have been revised as shown below with the expectation of increase in automotive sales and the contribution of further cost reduction effects, beyond the previous projection announced on November 2, 2009. Regarding net loss for the current fiscal year, the previous forecast has been maintained due to the anticipation of extraordinary loss.

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Furthermore, foreign exchange rates for the fourth quarter will be 90 yen to the US dollar (88 yen in the previous estimate) and 131 yen to the euro (130 yen in the previous estimate). As a result, the exchange rates for the full year will be 93 yen to the US dollar and 133 yen to the euro.

Revised Projection Figures for the Fiscal Year Ending March 2010 (April 1, 2009 to March 31, 2010)

	Net Sales	Operating Income	Ordinary Income	Net Income	Net Income per Share
Previous projection (A)	Million yen 1,360,000	Million yen 1,000	Million yen (5,000)	Million yen (25,000)	Yen (32.09)
Current revised projection (this statement) (B)	1,410,000	14,000	10,000	(25,000)	(32.09)
Increase and decrease (B-A)	50,000	13,000	15,000	—	—
Change of percentage (%)	3.7	—	—	—	—
(Ref.) Results of prior period (Ended March 2009)	1,445,790	(5,803)	(4,600)	(69,933)	(91.97)

4. Others

(1) Changes of significant subsidiaries in the third quarter of fiscal year 2010

(Transfer of subsidiaries resulting in changes in the scope of consolidation)

Not Applicable

(2) Application of simple accounting as well as specific accounting for preparing the quarterly consolidated financial statements

[Application of simple accounting]

Not Applicable

[Specific accounting for preparing the quarterly consolidated financial statements]

(Income taxes)

Income tax expense was calculated as multiplying income before income taxes and minority interests by reasonably estimated annual effective tax rate. This annual tax rate was reasonably estimated after applying the deferred tax accounting to the annual income before income taxes and minority interests which included the amounts of this third quarter period ended December 31, 2009.

"Income taxes-deferred" was included in "Total income taxes".

(3) Changes in accounting policies, procedures and methods of presentation for preparing the quarterly consolidated financial statements

[Changes in the scope of consolidation]

Since the first quarter of the current consolidated fiscal year, as a result of our reevaluation of their significance to the consolidated financial statements, newly scope of consolidation includes “Robin Europe Gmbh Industrial Engine And Equipment (old name : Robin Europe Gmbh)” and 3 other companies.
Since the first quarter of the current consolidated fiscal year, one subsidiary company of “Subaru of America, Inc.” was excluded from scope of consolidation as a result of liquidation of the subsidiary.

[Changes in the application of the equity method]

Since the first quarter of the current consolidated fiscal year, as a result of our reevaluation of their significance to the consolidated financial statements, “Robin Europe Gmbh Industrial Engine And Equipment (old name : Robin Europe Gmbh)” and 3 other companies were transferred from equity method companies to consolidated subsidiaries.

In addition, the number of equity-method companies decreased from the second quarter of fiscal 2010, because “Tug International Co., Ltd.” was merged into “Fuji Techno-service Co., Ltd.(one of consolidated companies)” on July 1, 2009.

[Change in accounting standard for construction revenue and cost]

The Company previously used the percentage-of-completion method for accounting revenues associated with construction contracts with a contract amount of five billion yen or more and a construction period of over one year, and other construction works were accounted for with the completed-contract method. However since the beginning of fiscal 2010, in conjunction with adoption of the Accounting Standard for Construction Contracts (ASBJ Statement No.15, December 27, 2007) and its accompanying Guidance on Accounting Standard for Construction Contracts (ASBJ Guidance No.18, December 27, 2007), the percentage-of-completion method was applied to construction contracts that were started during the first quarter of fiscal 2010, for which certain elements were determinable with certainty at the end of the third quarter. (The percentage of completion is estimated with the proportion-of-cost method). The completed-contract method was applied to other works.

This change resulted in an increase in net sales of 1,282 million yen, and an increase in operating income and ordinary income of 110 million yen, and resulted in a decrease in loss before income taxes and minority interests of 110 million yen in the nine month period of the fiscal 2010.

5. Quarterly Consolidated Financial Statements

(1) Quarterly Consolidated Balance Sheets

(Unit: Million of yen)

	3rd Quarter of FY2010 (as of December 31, 2009) Amount	FY2009 (as of March 31, 2009) Amount
ASSETS		
I Current assets		
Cash and deposits	131,718	78,151
Notes and accounts receivable-trade	87,958	82,352
Lease investment assets	26,933	27,074
Short-term investment securities	16,470	11,439
Merchandise and finished goods	107,121	128,645
Work in process	93,119	96,425
Raw materials and supplies	37,140	34,249
Deferred tax assets	13,528	15,918
Short-term loans receivable	63,868	59,434
Other	51,258	53,845
Allowance for doubtful accounts	(1,678)	(1,509)
Total current assets	**627,435**	**586,023**
II Noncurrent assets		
1. Property, plant and equipment		
Buildings and structures, net	124,529	123,403
Machinery, equipment and vehicles, net	94,307	108,077
Land	183,074	183,741
Lease assets, net	—	20,765
Vehicles and equipment on operating leases, net	16,696	—
Construction in progress	11,368	12,287
Other, net	28,900	19,786
Total property, plant and equipment	**458,874**	**468,059**
2. Intangible assets		
Other	12,054	13,972
Total intangible assets	**12,054**	**13,972**
3. Investments and other assets		
Investment securities	63,684	51,838
Long-term loans receivable	—	3,334
Deferred tax assets	7,675	10,702
Other	40,924	37,428
Allowance for doubtful accounts	(5,259)	(5,925)
Total investments and other assets	107,024	**97,377**
Total noncurrent assets	**577,952**	**579,408**
Total assets	**1,205,387**	**1,165,431**

(Unit: Million of yen)

	3rd Quarter of FY2010 (as of December 31, 2009) Amount	FY2009 (as of March 31, 2009) Amount
LIABILITIES		
I Current liabilities		
Notes and accounts payable-trade	199,510	148,015
Short-term loans payable	169,893	225,149
Commercial papers	—	24,000
Current portion of long-term loans payable	19,730	21,956
Current portion of bonds	20,000	—
Income taxes payable	3,288	2,062
Accrued expenses	45,533	50,524
Provision for bonuses	8,089	14,141
Provision for product warranties	18,679	17,934
Provision for loss on construction contracts	1,919	760
Other	62,714	56,707
Total current liabilities	**549,355**	**561,248**
II Noncurrent liabilities		
Bonds payable	44,000	60,000
Long-term loans payable	128,982	50,583
Deferred tax liabilities	10,962	7,448
Provision for retirement benefits	38,055	36,997
Provision for directors' retirement benefits	662	702
Provision for loss on guarantees	745	745
Other	53,112	52,989
Total noncurrent liabilities	**276,518**	**209,464**
Total liabilities	**825,873**	**770,712**
NET ASSETS		
I Shareholders' equity		
Capital stock	153,795	153,795
Capital surplus	160,071	160,071
Retained earnings	111,403	126,593
Treasury stock	(2,141)	(2,086)
Total shareholders' equity	**423,128**	**438,373**
II **Valuation and translation adjustments**		
Valuation difference on available-for-sale securities	9,143	3,002
Foreign currency translation adjustment	(53,475)	(47,429)
Total valuation and translation adjustments	**(44,332)**	**(44,427)**
Minority interests	718	773
Total net assets	**379,514**	**394,719**
Total liabilities and net assets	**1,205,387**	**1,165,431**

(2) Quarterly Consolidated Statements of Income

(Unit: Million of yen)

	FY2009 (April 1, 2008 to December 31, 2008) Amount	FY2010 (April 1, 2009 to December 31, 2009) Amount
I Net sales	1,106,716	1,012,074
II Cost of sales	875,559	824,730
Gross profit	231,157	187,344
III Selling, general and administrative expenses	221,239	183,464
Operating income	**9,918**	**3,880**
IV Non-operating income		
Interest income	2,198	650
Dividends income	795	550
Equity in earnings of affiliates	694	1,224
Real estate rent	465	435
Foreign exchange gains	—	241
Gain on valuation of derivatives	55	17
Other	1,235	899
Total non-operating income	5,442	4,016
V Non-operating expenses		
Interest expenses	2,559	3,691
Foreign exchange losses	62	—
Loss on valuation of derivatives	959	—
Other	2,799	2,406
Total non-operating expenses	6,379	6,097
Ordinary income	**8,981**	**1,799**
VI Extraordinary income		
Gain on sales of noncurrent assets	338	156
Gain on revision of retirement benefit plan	654	—
Gain on sale of loans receivable	285	294
Other	1,208	218
Total extraordinary income	2,485	668
VII Extraordinary loss		
Loss on sales and retirement of noncurrent assets	2,754	2,007
Impairment loss	961	3,162
Loss on valuation of investment securities	753	—
Provision of allowance for doubtful accounts	2,640	—
Provision for loss on construction contracts	2,901	—
Loss on abandonment of inventories	—	1,191
Other	3,069	471
Total extraordinary losses	13,078	6,831
Loss before income taxes and minority interests	1,612	4,364
Income taxes	13,234	10,912
Minority interests in loss	41	58
Net loss	**14,805**	**15,218**

(Explanatory Note)

[Quarterly consolidated statements of income]

3rd Quarter of FY 2009 (April 1, 2008 to December 31, 2008)

(Extraordinary income)

"Other" 1,208 million yen in VI Extraordinary income in the nine month period of the fiscal 2009 includes 1,001 million yen, the impact of change in recognition of sales or interest revenue on credit from the equal installment method to the seven-eight allocation method.

(Extraordinary loss)

1) The Company will incur uncollectible receivables or the delayed collection of receivables and damage to assets that the Company holds for or in Eclipse Aviation Corporation, a trading partner of the Company, as a result of an application filed by Eclipse Aviation Corporation on November 25, 2008, in accordance with the relevant provisions under Chapter 11 of the United States Bankruptcy Code.
The Company has recorded the extraordinary loss as follows.

Loss on valuation of investment securities	521	million yen
Provision of allowance for doubtful accounts	2,640	million yen

2) The main breakdown of "Other" 3,069 million yen in VII Extraordinary loss was 3,015 million yen of loss associated with the withdrawal from the FIA World Rally Championship (WRC).

(Income taxes)

For companies that recorded a net loss before income taxes and minority interests in the nine month period of the fiscal 2009, a reduction of income tax expenses via a valuation allowance were not applied. A partial reversal of deferred tax assets which had been posted was made considering the possible realization of them.
As a result, "Total income taxes" was larger than "Loss before income taxes and minority interests" for the period under review.

3rd Quarter of FY 2010 (April 1, 2009 to December 31, 2009)

(Extraordinary loss)

1) After assessing the severe business environment for domestic distributors, such as the sluggish automobile market caused by a business slowdown, and the response to sophisticated and diversified customer needs, we have determined that it was necessary to quickly implement regional business activities while simultaneously establishing a rational management system. Therefore, the transition to the integrated system was performed from Subaru distributors sequentially after October, 2008. As a part of the rationalization,the company is performing restructuring of dealership network in Japan gradually.
And related to dealerships which the Company has closed (or, has decided to close) by the end of third quarter fiscal 2010, it recorded an extraordinary loss in this fiscal year as follows.

Loss on sales and retirement of noncurrent assets	233	million yen
Impairment loss	556	million yen
Other	200	million yen
Total	989	million yen

2) The Company recorded an impairment loss with regard to the following asset groups in the nine month period of the fiscal 2010. (Impairment loss related to restructuring of dealership network in Japan above-mentioned 1 is included)

Use	Location	Category
Assets for dealership business	Nagasaki Prefecture and 2 other location	Buildings and structures, land and other
Idle assets	Osaka Prefecture and 5 other location	Buildings and structures, and land

The assets on which impairment was recognized are grouped as follows:
The operating assets for dealership are grouped by each company, and the idle assets are grouped on a property by property basis.

The impairment loss by each category of property, plant and equipment was as follows:

Account	Amount
Buildings and structures,net	1,898 million yen
Machinery, equipment and vehicles,net	96 million yen
Land	1,143 million yen
Other	25 million yen
Total	3,162 million yen

3) Loss on abandonment of inventories
The Company conducted a review of business field in the industrial products segment in the nine month period of the fiscal 2010. As a result, the Company abandoned obsolete inventories and recorded an extraordinary loss of 1,191 million yen in the nine month period of the fiscal 2010.

(Income taxes)
For companies that recorded a net loss before income taxes and minority interests in the nine month period of the fiscal 2010, a reduction of income tax expenses via a valuation allowance were not applied.
As a result, “Total income taxes” was larger than “Loss before income taxes and minority interests” for the period under review.

(Changes in Presentation of Quarterly Financial Statements)

[Quarterly consolidated balance sheets]
1) Vehicles and equipment on operating leases included in “Lease assets,net” in fiscal 2009 is presented in “Vehicles and equipment on operating leases, net” since the first quarter of the current consolidated fiscal year. The amount of “vehicles and equipment on operating leases” included in “Lease assets,net” in fiscal year 2009 was 20,421 million yen.
In addition, other lease assets (lease assets obtained by finance lease transactions) is included in “Other, net” because of its materiality.

2) “Long-term loans payable” which was presented separately in fiscal 2009 is included in “Other” since the third quarter of the current consolidated fiscal year because of its decreased materiality.
The amount of “Long-term loans payable” included in “Other”in the end of the third quarter fiscal 2010 was 3,145 million yen.

(3) Notes on Premise of Going Concern

Not Applicable

(4) Segment Information

[Business Segment Information]

3rd Quarter of FY 2009 (April 1, 2008 to December 31, 2008) (Unit: Million of yen)

	Automobiles	Aerospace	Industrial products	Other	Total	Elimination and corporate	Consolidated total
Net sales							
(1) Outside customers	1,015,824	53,004	28,720	9,168	1,106,716	—	1,106,716
(2) Inter-segment	2,124	1	5	9,494	11,624	(11,624)	—
Total sales	1,017,948	53,005	28,725	18,662	1,118,340	(11,624)	1,106,716
Operating income (loss)	8,446	(1,204)	(765)	1,616	8,093	1,825	9,918

3rd Quarter of FY 2010 (April 1, 2009 to December 31, 2009) (Unit: Million of yen)

	Automobiles	Aerospace	Industrial products	Other	Total	Elimination and corporate	Consolidated total
Net sales							
(1) Outside customers	921,827	63,675	17,482	9,090	1,012,074	—	1,012,074
(2) Inter-segment	1,712	0	49	8,802	10,563	(10,563)	—
Total sales	923,539	63,675	17,531	17,892	1,022,637	(10,563)	1,012,074
Operating income (loss)	1,320	2,080	(2,038)	1,683	3,045	835	3,880

[Geographic Segment Information]

3rd Quarter of FY 2009 (April 1, 2008 to December 31, 2008) (Unit: Million of yen)

	Japan	North America	Other	Total	Elimination and corporate	Consolidated total
Net sales						
(1) Outside customers	650,705	419,835	36,176	1,106,716	—	1,106,716
(2) Inter-segment	236,579	14,288	471	251,338	(251,338)	—
Total sales	887,284	434,123	36,647	1,358,054	(251,338)	1,106,716
Operating income (loss)	530	3,947	1,445	5,922	3,996	9,918

3rd Quarter of FY 2010 (April 1, 2009 to December 31, 2009) (Unit: Million of yen)

	Japan	North America	Other	Total	Elimination and corporate	Consolidated total
Net sales						
(1) Outside customers	571,108	416,589	24,377	1,012,074	—	1,012,074
(2) Inter-segment	211,779	1,738	433	213,950	(213,950)	—
Total sales	782,887	418,327	24,810	1,226,024	(213,950)	1,012,074
Operating income (loss)	(12,095)	22,537	162	10,604	(6,724)	3,880

[Overseas Net Sales]

3rd Quarter of FY 2009 (April 1, 2008 to December 31, 2008) (Unit: Million of yen)

	North America	Europe	Other	Total
Overseas net sales	442,385	148,102	148,163	738,650
Consolidated net sales				1,106,716
Percentage of overseas net sales over consolidated sales	40.0%	13.4%	13.3%	66.7%

3rd Quarter of FY 2010 (April 1, 2009 to December 31, 2009) (Unit: Million of yen)

	North America	Europe	Asia	Other	Total
Overseas net sales	448,453	60,782	71,168	69,318	649,721
Consolidated net sales					1,012,074
Percentage of overseas net sales over consolidated sales	44.3%	6.0%	7.0%	6.9%	64.2%

Note; Overseas net sales of "Asia" was included in "Other" in the nine month period of the fiscal 2009. However, overseas net sales of "Asia" is presented separately because of its increased materiality since the nine month period of the fiscal 2010. In addition, overseas net sales of "Asia" included in "Other" in the nine month period of the fiscal 2009 was 48,570 million yen.

(5) Notes on Significant Changes in the Amount of Shareholders' Equity

Not Applicable

Important Subsequent Event

On January 15, 2010, we filed the a lawsuit with the Tokyo District Court against the Government of Japan for the payment (totaling ¥35,124 million) of uncollected initial investment fees (amount paid for customization to the Japanese specifications) for the manufacture of the AH-64D combat helicopter for the Japan Ministry of Defense.

In spite of the filing of the lawsuit, no date has yet been set for the initial oral proceedings, and therefore, there has been no significant progress.