

CHANGES IN PRESENTATION

Prior fiscal year [From April 1, 2006] [To March 31, 2007]	Current fiscal year [From April 1, 2007] [To March 31, 2008]
<p>Consolidated balance sheets</p> <p>In the presentation of "Current liabilities," "Commercial paper" has been presented separately from "Short-term borrowings" due to its increased materiality.</p> <p>"Commercial paper" in the amount of ¥366,998 million is included in "Short-term borrowings" for the prior fiscal year.</p> <p>Consolidated statements of income</p> <p>Beginning with the year ended March 31, 2007, the Company has combined "amortization of goodwill"—a component of the "Other" account—and "Amortization of excess of cost over net assets acquired" and has presented these as "Amortization of goodwill" in accordance with the revised Regulations for Consolidated Financial Statements.</p> <p>"Amortization of goodwill" for the year ended March 31, 2007 includes "Amortization of excess of cost over net assets acquired" in the amount of ¥5,663 million and "amortization of goodwill" in the amount of ¥674 million.</p>	<p>Consolidated statements of income</p> <p>(1) A gain on prior period adjustments was presented as a separate account until the prior fiscal year. Due to its minor importance, however, this account, in the amount of ¥1,383 million for the current fiscal year, has been included in "Other" under "Special gains."</p> <p>(2) A loss on prior period adjustments was presented as a separate account until the prior fiscal year. Due to its minor importance, however, this account, in the amount of ¥1,637 million for the current fiscal year, has been included in "Other" under "Special losses."</p>

Additional information

Prior fiscal year [From April 1, 2006] [To March 31, 2007]	Current fiscal year [From April 1, 2007] [To March 31, 2008]
_____	<p>Accrued Retirement Benefits for Directors and Statutory auditors</p> <p>Until the year ended March 31, 2007, the Company expensed retirement benefits for directors and statutory auditors to income when general shareholders' meetings approved resolutions for the payments of those benefits. However, a resolution was approved at the general shareholders' meeting held on June 20, 2007 that retirement benefits for directors and statutory auditors in response to the discontinuation of such system to be paid to the relevant directors and statutory auditors when they retire. Accordingly, the Company recognized the amount of expected payments for this purpose as a special loss and included the outstanding balance in "Other long-term liabilities" for the fiscal year ended March 31, 2008.</p>