

8) Statements of cash flows

Item	Term	1Q of FY2010	
		(April 1, 2008 - June 30, 2008)	(April 1, 2009 - June 30, 2009)
		(Yen millions)	(U.S.\$ thousands)
Cash flows from operating activities:			
Net income (loss)		4,237	(3,713)
Adjustments to reconcile net income (loss) to net cash provided by operating activities:			
Depreciation and amortization		18,398	19,966
Changes in assets and liabilities, net of effects of acquisition of businesses:			
Decrease (increase) in trade receivables		6,346	(19,956)
Decrease (increase) in inventories		(2,832)	8,007
Increase (decrease) in trade payables		(4,243)	16,231
Increase (decrease) in accrued expenses		(7,124)	1,257
Increase (decrease) in changes in other assets and liabilities, net		(2,223)	(2,075)
Other-net		1,688	(838)
Net cash provided by operating activities		14,247	18,879
Cash flows from investing activities:			
Capital expenditures		(31,127)	(15,160)
Proceeds from sale and maturity of short-tem investments		1,165	19,088
Payment for purchase of short-term investments		(1,014)	(30,644)
Proceeds from sale and maturity of investments in securities		4,155	-
Payment for purchase of investments in securities		(786)	(2)
Other-net		1,518	(802)
Net cash used in investing activities		(26,089)	(27,520)
Cash flows from financing activities:			
Repayment of long-term debt		(81)	(902)
Increase (decrease) in short-term debt, net		31,379	11,927
Dividends paid		(9,027)	(7,739)
Other-net		(82)	(521)
Net cash provided by financing activities		22,189	2,765
Effect of exchange rate changes on cash and cash equivalents		9,362	(1,764)
Net increase (decrease) in cash and cash equivalents		19,709	(7,640)
Cash and cash equivalents at beginning of period		166,105	1,726,094
Cash and cash equivalents at end of period		185,814	1,646,510

Notes:

U.S.\$1=Yen 96, for convenience only.