The following table set forth the acquisition costs and related accumulated amortization of assets recorded under finance leases included in the balances above:

	Millions	s of yen	U.S. dollars
As of	2004 Mar. 31, 2005	2003 Mar. 31, 2004	<b>2004</b> Mar. 31, 2005
Buildings and structures	¥ 20,530	¥ 29,028	\$ 191,869
fachinery and equipment	295,345	317,040	2,760,234
	315,875	346,068	2,952,103
Accumulated amortization	(141,309)	(190,679)	(1,320,645)
	¥174,566	¥155,389	\$1,631,458

Depreciation of property, plant and equipment for each of the three years in the period ended March 31, 2005 was as follows:

		Millions of yen		
For the years ended	2004 Mar. 31, 2005	2003 Mar. 31, 2004	2002 Mar. 31, 2003	2004 Mar. 31, 2005
	¥514,261	¥449,254	¥355,372	\$4,806,178

## 7. NOTES AND ACCOUNTS PAYABLE

Notes and accounts payable at March 31, 2005 and 2004 consisted of the following:

	Millions of yen		Thousands of U.S. dollars
As of	2004 Mar. 31, 2005	2003 Mar. 31, 2004	2004 Mar. 31, 2005
Notes and accounts payable	¥ 939,786	¥ 768,201	\$ 8,783,047
Accrued expenses and other	444,377	358,076	4,153,056
	¥1,384,163	¥1,126,277	\$12,936,103

## 8. SHORT-TERM BORROWINGS AND LONG-TERM DEBT

At March 31, 2005 and 2004, short-term borrowings and the current portion of long-term debt consisted of the following:

	Millions of yen		Thousands of U.S. dollars
	2004 ar. 31, 2005	2003 Mar. 31, 2004	2004 Mar. 31, 2005
Loans, principally from banks *** *** *** *** *** *** *** *** *** *	597,737	¥ 311,928	\$ 5,586,327
Commercial paper 4	491,336	38,000	4,591,925
Current portion of long-term debt	336,545	1,010,870	7,818,178
Current portion of lease obligation	58,332	50,464	545,159
¥1,9	983,950	¥1,411,262	\$18,541,589