

Intangible assets subject to amortization that were acquired during the year ended March 31, 2006 totaled ¥13,665 million (\$116 million), and consisted primarily of software of ¥6,063 million (\$52 million) and trademarks of ¥2,455 million (\$21 million). The weighted average amortization periods for software and trademarks that were acquired during the year ended March 31, 2006 were 5 years and 13 years. They are generally amortized using the straight-line method for software and trademarks.

The aggregate amortization expense for intangible assets for the years ended March 31, 2006, 2005 and 2004 were ¥12,789 million (\$109 million), ¥10,789 million and ¥9,513 million, respectively. The estimated aggregate amortization expense for intangible assets for the next five years is as follows:

Years ending March 31	Millions of Yen	Millions of U.S. dollars
2007	¥ 10,428	\$ 89
2008	8,722	74
2009	5,367	46
2010	3,993	34
2011	2,847	24

The carrying amount of intangible assets with indefinite useful lives which are therefore not subject to amortization comprised the following at March 31, 2006 and 2005:

	Millions of Yen		Millions of U.S. dollars
	2006	2005	2006
Trademarks	¥ 21,613	¥ 4,715	\$ 184
Unlimited land lease	972	1,532	8
Others	1,848	1,914	16
Total	¥ 24,433	¥ 8,161	\$ 208

Intangible assets with indefinite useful life that are not subject to amortization were acquired during the year ended March 31, 2006, and mainly consisted of trademarks of ¥16,139 million (\$137 million).

As a result of testing for impairment of goodwill, impairment losses amounting to ¥379 million (\$3 million), ¥549 million and ¥474 million, respectively, were recognized during the years ended March 31, 2006, 2005 and 2004.

The changes in the carrying amounts of goodwill by operating segment during the years ended March 31, 2006 and 2005 were as follows:

	Millions of Yen						Total
	Textile	Machinery	Aerospace, Electronics & Multimedia	Chemicals, Forest Products & General Merchandise	Finance, Realty, Insurance & Logistics Services	Other	
Balance at March 31, 2004	¥ —	¥ 2,986	¥ 15,785	¥ 6,536	¥ 144	¥ 4,287	¥ 29,738
Acquired	—	1,202	11,820	—	—	166	13,188
Impairment losses	—	—	—	—	—	(549)	(549)
Other changes (Note1)	—	(130)	—	(176)	(4)	(530)	(840)
Balance at March 31, 2005	¥ —	¥ 4,058	¥ 27,605	¥ 6,360	¥ 140	¥ 3,374	¥ 41,537
Acquired	218	1,707	262	1,279	91	339	3,896
Impairment losses	—	—	—	(119)	—	(260)	(379)
Other changes (Note1)	18	597	(2)	940	25	457	2,035
Balance at March 31, 2006	¥ 236	¥ 6,362	¥ 27,865	¥ 8,460	¥ 256	¥ 3,910	¥ 47,089

Note: 1. "Other changes" primarily consists of translation adjustments and reclassification from (to) other accounts.

2. The "Energy, Metals & Minerals" and "Food" segments had no goodwill at March 31, 2006, 2005 and 2004.

	Millions of U.S. dollars						Total
	Textile	Machinery	Aerospace, Electronics & Multimedia	Chemicals, Forest Products & General Merchandise	Finance, Realty, Insurance & Logistics Services	Other	
Balance at March 31, 2005	\$ —	\$ 35	\$ 235	\$ 54	\$ 1	\$ 29	\$ 354
Acquired	2	14	2	11	1	3	33
Impairment losses	—	—	—	(1)	—	(2)	(3)
Other changes (Note1)	0	5	(0)	8	0	4	17
Balance at March 31, 2006	\$ 2	\$ 54	\$ 237	\$ 72	\$ 2	\$ 34	\$ 401

Note: 1. "Other changes" primarily consists of translation adjustments and reclassification from (to) other accounts.

2. The "Energy, Metals & Minerals" and "Food" segments had no goodwill at March 31, 2006 and 2005.

9. Short-term and Long-term Debt

"Short-term debt" at March 31, 2006 and 2005 was as follows:

	2006		2005		2006
	Millions of Yen	Interest Rate	Millions of Yen	Interest Rate	Millions of U.S. dollars
Short-term loans, mainly from banks	¥ 382,434	2.3%	¥ 421,697	1.8%	\$ 3,256

Note: The interest rates represent weighted average rates on outstanding balances at March 31, 2006 and 2005