

Millions of Yen							
2005							
	Japan	North America	Europe	Asia	Other Areas	Eliminations or Unallocated	Consolidated
Trading transactions:							
Unaffiliated customers and associated companies .....	¥ 7,143,536	¥ 476,596	¥ 187,602	¥ 1,553,869	¥ 214,436	¥ —	¥ 9,576,039
Transfers between geographical areas .....	1,481,634	193,128	40,643	1,596,815	303,341	(3,615,561)	—
Total trading transactions .....	¥ 8,625,170	¥ 669,724	¥ 228,245	¥ 3,150,684	¥ 517,777	¥ (3,615,561)	¥ 9,576,039
Identifiable assets at March 31 .....	¥ 3,836,513	¥ 295,259	¥ 160,720	¥ 225,125	¥ 285,225	¥ (330,497)	¥ 4,472,345

  

Millions of Yen							
2004							
	Japan	North America	Europe	Asia	Other Areas	Eliminations or Unallocated	Consolidated
Trading transactions:							
Unaffiliated customers and associated companies .....	¥ 7,523,783	¥ 381,107	¥ 167,225	¥ 1,273,337	¥ 171,515	¥ —	¥ 9,516,967
Transfers between geographical areas .....	1,081,327	189,351	30,686	1,272,877	385,288	(2,959,529)	—
Total trading transactions .....	¥ 8,605,110	¥ 570,458	¥ 197,911	¥ 2,546,214	¥ 556,803	¥ (2,959,529)	¥ 9,516,967
Identifiable assets at March 31 .....	¥ 3,969,166	¥ 276,303	¥ 159,018	¥ 202,567	¥ 232,028	¥ (351,800)	¥ 4,487,282

  

Millions of U.S. dollars							
2006							
	Japan	North America	Europe	Asia	Other Areas	Eliminations or Unallocated	Consolidated
Trading transactions:							
Unaffiliated customers and associated companies .....	\$ 61,316	\$ 5,300	\$ 1,974	\$ 18,223	\$ 2,349	\$ —	\$ 89,162
Transfers between geographical areas ..	14,622	1,730	333	15,279	4,371	(36,335)	—
Total trading transactions .....	\$ 75,938	\$ 7,030	\$ 2,307	\$ 33,502	\$ 6,720	\$ (36,335)	\$ 89,162
Identifiable assets at March 31 .....	\$ 34,042	\$ 2,707	\$ 1,395	\$ 2,715	\$ 2,768	\$ (2,791)	\$ 40,836

Note: 1. The method for classifying countries or areas is based on the degree of geographical proximity.

The main countries or areas belonging to each geographical area were as follows:

North America: United States

Europe: United Kingdom

Asia: Singapore, China

Other Areas: Latin America, Oceania, Middle East

2. The amounts of unallocated common assets included in the "Eliminations or Unallocated" were ¥74,149 million (\$631 million), ¥67,822 million and ¥61,602 million for the years ended March 31, 2006, 2005 and 2004, respectively.

## 17. Common Stock

Through May 1, 2006, Japanese companies are subject to the Commercial Code of Japan (the "Code").

The Code provides that at least 50% of the issue price of

new shares shall be credited to the common stock account, unless otherwise specified in the Code.

## 18. Capital Surplus and Retained Earnings

The Code provides that an amount of 10% or more of the aggregate amount of cash dividends and certain other appropriations of retained earnings associated with cash outlays applicable to each period shall be appropriated as a legal reserve (a component of retained earnings) until the total of such reserve and additional paid-in capital equals 25% of common stock.

The amount available for dividends under the Code is based on the amount recorded in the Company's books of account in accordance with the financial accounting standards of Japan. The adjustments included in the accompa-

nying consolidated financial statements to conform with U.S. GAAP, but not recorded in the books of account, have no effect on the determination of retained earnings available for dividends under the Code. The amount available for dividends under the Code was ¥60,694 million (\$517 million) as of March 31, 2006.

Dividends are approved by the shareholders at a meeting held subsequent to the end of the fiscal year to which the dividends are applicable. Semiannual interim dividends may also be paid upon resolution of the Board of Directors, subject to certain limitations imposed by the Code if the arti-