

The changes in the benefit obligations and fair value of the plan assets and the funded status of the plans were as follows:

	Millions of Yen		Millions of U.S. dollars
	2005	2004	2005
Change in benefit obligations:			
Projected benefit obligations at beginning of year	¥ 266,697	¥ 336,246	\$ 2,483
Service cost	6,965	9,511	65
Interest cost	5,934	7,596	55
Plan participants' contributions	997	1,025	9
Unrecognized prior service cost	—	(25,782)	—
Actuarial gain	(4,612)	(9,715)	(43)
Benefits paid	(10,330)	(13,232)	(96)
Foreign currency translation adjustments	57	173	1
Other	5,967	(39,125)	56
Projected benefit obligation at end of year	271,675	266,697	2,530
Change in plan assets:			
Fair value of plan assets at beginning of year	339,031	308,102	3,157
Actual return on plan assets	(4,773)	74,243	(45)
Employer contributions	17,025	18,045	159
Plan participants' contributions	997	1,025	9
Benefits paid	(10,330)	(13,232)	(96)
Foreign currency translation adjustments	(20)	(68)	(0)
Other	(12,676)	(49,084)	(118)
Fair value of plan assets at end of year	329,254	339,031	3,066
Funded status at end of year	57,579	72,334	536
Unrecognized actuarial loss	147,127	141,110	1,370
Unrecognized prior service cost	(45,071)	(49,967)	(420)
Net amount recognized	159,635	163,477	1,486
Adjustments to recognize minimum pension liability:			
Accumulated other comprehensive loss before income tax effect	3,150	1,246	29
Net amount recognized in the consolidated balance sheets	156,485	162,231	1,457
Prepaid pension cost	178,890	183,743	1,666
Accrued retirement and severance benefits recognized in the consolidated balance sheets	(22,405)	(21,512)	(209)
Accumulated benefit obligations at end of year	¥ 270,622	¥ 264,644	\$ 2,520
Weighted-average assumptions used to determine benefit obligations at the end of year:			
Discount rate	2.4%	2.4%	
Rate of compensation increase	1.0-6.0%	1.9-6.0%	
Weighted-average assumptions used to determine net periodic pension cost for the year:			
Discount rate	2.4%	2.4%	
Expected long-term rate of return on plan assets	2.3%	3.5%	
Rate of compensation increase	1.9-6.0%	2.3-6.7%	

The prior service cost of the Company is amortized by the straight-line method over the average remaining service period of employees expected to receive related benefits. The unrecognized net actuarial loss of the Company is amortized by the straight-line method over the average remaining service periods.

The "Other" in the change in benefit obligations for the year ended March 31, 2005 included the amount attributable to a partial settlement in CPF of ¥4,936 million (\$46 million). The "Other" in the change in plan assets for the year ended March 31, 2005 included a partial settlement in CPF of ¥5,389 million (\$50 million) and the amount of the withdrawal from the plan assets, which was ¥14,084 million (\$131 million).

The "Other" in the change in benefit obligations for the year

ended March 31, 2004 included the amount by the transfer, which was ¥41,702 million, to the government by the Company and certain subsidiaries of the substitutional portion of EPF. The "Other" in the change in plan assets for the year ended March 31, 2004 included the transfer, which was ¥20,845 million, to the government of the substitutional portion of EPF, and the withdrawal, which was ¥30,698 million, from plan assets.

The fair value of equity securities of subsidiaries and associated companies included in plan assets was ¥13,746 million (\$128 million) and ¥25,501 million at March 31, 2005 and 2004, respectively.