



Consolidated Financial Statements for the Third Quarter of the Fiscal Year Ending March 31, 2011 (FY2011), Japan GAAP

February 10th, 2011

Company Name  **Tokyo Seimitsu Co., Ltd.**

Stock Listing: First Section TSE

ACCRETECH

Code number: 7729

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Dividend Payment Date: -

Supplementary document for Quarterly Financial Results : Yes

Holding of Quarterly Financial Results Meeting: No

(Millions of yen, rounded down)

1. Consolidated Results for 3rd Quarter of FY2011 (April 1, 2010 – December 31, 2010)

(1) Consolidated sales and earnings (Percentage figures represent changes from the 3rd quarter of previous year)

	Net Sales (Millions of Yen)		Operating Income (Millions of Yen)		Ordinary Income (Millions of Yen)		Net Income (Millions of Yen)	
FY2011 Q3	34,608	90.5%	4,673	—	3,699	—	3,733	—
FY2010 Q3	18,168	-54.1%	-2,601	—	-2,964	—	-4,517	—

	Net Income per Share (Yen)	Net Income per Share (diluted) (Yen)
FY2011 Q3	90.58	90.49
FY2010 Q3	-111.98	-

(2) Consolidated financial position

	Total Assets (Millions of Yen)	Net Assets (Millions of Yen)	Equity Ratio (Millions of Yen)	Net Assets per Share (yen)
FY2011 Q3	74,672	42,825	57.2%	1035.93
FY2010	69,485	39,050	56.0%	944.06

Notes: Equity in FY2011 Q3: 42,698 million yen, in FY2010:38,904 million yen

2. Situation of Dividend

	Per Share Dividend in Fiscal Year				Total Dividend
	Q1 End	Q2 End	Q3 End	Fiscal Year End	
	Yen	Yen	Yen	Yen	Yen
FY2010	-	0.00	-	0.00	0.00
FY2011	-	5.00	-	-	-
FY2011 (Projected)	-	-	-	5.00	10.00

Notes: Changes due to revision of dividend projection: No

3. Forecast for FY 2011 (April 1, 2010-March 31, 2011)

(Percentage figures represent changes from the previous year)

	Net Sales (Millions of Yen)		Operating Income (Millions of Yen)		Ordinary Income (Millions of Yen)		Net Income (Millions of Yen)		Net Income per Share (yen)	
Full Year	48,000	56.2%	6,000	-	5,000	-	4,800	-	116.46	-

Note: Changes due to revision of forecast: Yes

4. Others (refer to Page 4 for details)

(1) Significant changes in subsidiaries during the quarter under review: No.

New : - Excluded: -

Note) Changes in specific subsidiaries involving changes in scope of consolidation for the current quarter is stated.

(2) Application of simplified accounting methods and special accounting methods: Yes

Note) Application of simplified accounting methods and special accounting methods in the preparation of quarterly consolidated financial statements are stated.

(3) Changes in accounting principles, procedures, method of presentation and other matters

1) Changes due to revision of accounting standards, etc.: Yes

2) Changes other than 1): No.

Note) Changes in accounting principles, procedures, method of presentation and other matters associated with preparation of quarterly consolidated financial statements are stated.

(4) Number of shares outstanding (common shares)

1) Number of shares outstanding at the end of period (including treasury shares):

FY2011 Q3	41,249,481 shares	FY2010:	41,241,081 shares
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2) Number of treasury shares at the end of period

FY2011 Q3	31,893 shares	FY2010:	31,599 shares
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3) Average Number of shares outstanding during the period (cumulative for period, consolidated):

FY2011 Q3	41,213,104 shares	FY2010 Q3	40,343,733 shares
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* Cautionary statement with respect to the status of quarterly financial review procedures:

This document is not applicable to the review procedures of quarterly financial results in accordance with the provisions of the Financial Instruments and Exchange Act. At the date and time of issue, the quarterly financial statement review procedure in accordance with the provisions of the Financial Instruments and Exchange Act is completed.

* Cautionary Statements with Respect to Forward-looking Statements

All forecasts and other forward-looking statements in this document are based on information currently available to the Company and assumptions that the Company considers reasonable. Various uncertainties could cause actual results to significantly differ from these forecasts. Please refer to "1. Business Performance" on page 3 of supplementary statement.

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1. Analysis of Business Performance for the 3rd Quarter of Fiscal Year 2011

(1) Overview of Business Performance

The global economic situation from 1st to 3rd quarters of Fiscal Year ending March 31st, 2011 was showing a gradual recovery trend mainly lead by continuing strong growth in emerging countries such as China and India, and an increase in consumer spending in the USA. All up however, this trend was not enough to overcome some unpredictable factors disrupting many economies, mainly the delay of recovery in employment levels in Japan/USA/Europe, real estate values in the USA, budget deficits in Europe, the appreciation of the Japanese Yen, and concerns about inflation in emerging countries which surfaced in the latter part of the term flowing on from monetary restraints operated by Governments.

Semiconductor manufacturers' stance towards capital investment was positive mainly driven by the rapid increase in demand for smartphones, tablet PCs, industrial machinery, communications infrastructure and automotive semiconductors. However, in the latter part of the term, some semiconductor manufacturers shifted their stance on capital investment to conservative because of a slow-down of market conditions for PCs and digital household appliances, and the PC DRAM decline.

The automobile industry and the machinery equipment industry, which are the major users of our Metrology products, continued recovery of their capital investments mainly due to firm demand from Asian emerging economies such as China as well as the USA where indications of the recovery were also evident.

Consequently, Consolidated Sales from 1st to 3rd quarters of FY2011 (April, 2010 – December, 2010) was ¥34.608 billion (up 90.5% YoY), Operating Income was ¥4.673 billion (1st-3rd quarters of FY2010: ¥2.601 billion loss) and Ordinary Income was ¥3.699 billion (1st-3rd quarters of FY2010: ¥2.964 billion loss).

Due to the capitalization of extraordinary gains of ¥872 million from proceeds from sales of lands and properties in Mitaka City, Tokyo, the Company's ex-Head office, and of extraordinary losses of ¥453 million from loss on valuation of inventories, Income before income tax and minority interests was ¥4.134 billion (1st-3rd quarters of FY2010: ¥2.812 billion loss), and Net Income was ¥ 3.733 billion (1st-3rd quarters of FY2010: ¥4.517 billion loss).

Starting from 1st quarter of Fiscal Year ending March 31st, 2011, the Company and consolidated affiliates expanded the application of a change to accounting procedures for recording Sales to all main units of SPE products and specific Metrology equipment, where sales are now capitalized on placement with the customer rather than on the shipment date. From 1st to 3rd quarters of FY2011, compared with the previous accounting methods, these changes resulted in a decrease of ¥834 million in Sales and a decrease of ¥254 million in Consolidated Operating Income, Ordinary Income, and Income before income taxes and minority interests.

Business results in each segment are as follows.

[Semiconductor Production Equipment (SPE)]

Both Orders and Sales of SPE for testing processes in Japan, Taiwan, South East Asian Countries and USA, and manufacturing processes in Japan, Korea, South East Asian countries and China have kept a firm tone because of the positive stance towards capital investments of semiconductor manufacturers based on the increase in demand for goods such as Smartphones and Tablet PCs.

As a result, Orders received from 1st to 3rd quarters of FY2011 were ¥28.840 billion (up 98.9% YoY), Sales were ¥23.705 billion (up 106.4% YoY), and Operating Income was ¥ 2.549 billion (1st-3rd quarters of FY2010: ¥2.906 billion loss).

[Metrology Equipment]

The recovery in investment in the automobile industry and machinery equipment industry, which are the major users of our products, continued to consolidate underpinned by persistent demand from Asian emerging countries. Simultaneously, the Company and consolidated affiliates has focused on strengthening business to the Aircraft sector, the Energy Generation Equipment sector, public office use, and Small and Medium sized Enterprises.

As a result, Orders received from 1st to 3rd quarters of FY2011 were ¥12.756 billion (up 79.1% YoY), Sales were ¥10.903 billion (up 63.1% YoY), and Operating Income was ¥ 2.124 billion (up 597.0% YoY).

(2) Analysis of Financial Position

a) Assets, Liabilities and Net Assets

Total Assets as at December 31st, 2010, amounted to ¥74.672 billion, an increase of ¥5.187 billion from the end of FY2010 ended March 31, 2010. The major factors behind this increase include an increase in Cash and cash equivalents of ¥3.087 billion, an increase in Inventories of ¥2.237 billion, and an increase in Notes and accounts receivable of ¥1.770 billion.

Total Liabilities increased ¥1.411 billion, to ¥31.846 billion. This was mainly because of an increase in Notes and accounts payable of ¥4.462 billion, and a decrease in Long term debt of ¥3.404 billion.

Net Assets totaled ¥42.825 billion, an increase of ¥3.775 billion. This was mainly because of an increase in Retained earnings of ¥3.447 billion.

b) Cash Flows

Cash and cash equivalents as of December 31st, 2010 amounted to ¥15.114 billion, an increase of ¥2.973 billion from the end of FY2010 ended March 31, 2010, and an additional increase of ¥113 million from a change in scope of consolidation.

The status of cash flows and factors behind them are given below.

(Cash flows from operating activities)

Net cash earned from operating activities was ¥6.156 billion, mainly due to Income before income taxes and minority interests of ¥4.134 billion, increase in Notes and accounts receivable of ¥2.360 billion, increase in Inventories of ¥2.233 billion, and an increase in Notes and accounts payable of ¥4.580 billion.

(Cash flows from investing activities)

Net cash earned from investment activities was ¥846 million, mainly reflected by Proceeds from sales of tangible fixed assets of ¥981 million.

(Cash flows from financing activities)

Net cash used in financing activities came to ¥3.839 billion. The major element of this was Repayment of long-term debt of ¥3.404 billion.

(3) Forecasts for current Fiscal Year

The economic outlook assumes a continuing recovery especially in Asian countries. Given the situation above, the Company and consolidated affiliates anticipate an increase in Sales and Profits in FY2011 full year, therefore forecasts for FY2011 Full Year are revised as below, from a projection previously announced on November 10th, 2010.

FY2011 Full-Year (Apr 1st, 2010 – March 31st, 2011)				(millions of Yen)	
	Net Sales	Operating Income	Ordinary Income	Net Income	Net Income per share (Yen)
Previous Forecast (A)	47,000	5,000	4,000	3,800	92.20
Revised forecast (B)	48,000	6,000	5,000	4,800	116.46
Change (B-A)	1,000	1,000	1,000	1,000	
Change ratio (%)	2.1%	20.0%	25.0%	26.3%	

2. Others

(1) Significant Changes in Subsidiaries during the term

Not applicable.

(2) Simplified Accounting Procedure, and Accounting Procedure specific to the preparation of financial statements

a) Application of simplified accounting procedure

i) Valuation of inventories

Inventories as at December 31st, 2010 were evaluated based on actual inventories at the end of 2nd quarter ended September 31st, 2010.

ii) Calculation method of depreciation for Fixed Assets.

For fixed assets using the constant ratio depreciation calculation, depreciation was calculated by allocation of that of the full year.

ii) Calculation method of deferred tax assets and deferred tax liabilities.

b) Accounting procedures specific to the preparation of quarterly consolidated financial statements:

Not applicable.

(3) Change of Accounting Principles, Procedures, Methods of Presentation and Other Matters

a) Change of accounting principles

Starting from 1st quarter of Fiscal Year ending March 31st, 2011, the Company applies “Accounting Standard for Asset Retirement Obligations” (ASBJ Statement No.18, March 31st 2008), and “Guidance on Accounting Standard for Asset Retirement Obligations” (ASBJ Statement No.21, March 31st 2008).

There is no effect on Consolidated Financial Statements.

b) Changes other than a)

Not applicable.

3.Consolidated Financial Statements

(1) Consolidated Balance Sheet

Millions of Yen

	FY2011 Q3E (December 31 st , 2010)	FY2010E (Mar 31 st , 2010)
ASSETS		
Current Assets		
Cash and cash equivalents	15,142	12,055
Notes and accounts receivable	17,282	15,511
Merchandise and finished goods	961	984
Work in progress	11,038	9,362
Raw materials and supplies	2,901	2,317
Others	1,632	1,675
Allowance for doubtful accounts	- 265	- 202
Total current assets	48,693	41,703
Fixed Assets		
Tangible fixed assets		
Building and structures(net)	7,490	7,917
others (net)	9,033	9,548
Total Tangible Fixed Assets	16,524	17,466
Intangible Fixed Assets		
Goodwill	1,580	1,830
Others	474	590
Total Intangible Fixed Assets	2,055	2,420
Investments and other assets		
Others	7,415	8,547
Allowance for doubtful accounts	- 16	- 652
Total Investments and other assets	7,398	7,894
Total Fixed Assets	25,978	27,782
Total Assets	74,672	69,485

Millions of Yen

	FY2011 Q3E (December 31 st , 2010)	FY2010E (Mar 31 st , 2010)
LIABILITIES		
Current Liabilities		
Notes and accounts payable	12,648	8,185
Short-term debt	1,300	1,300
Income taxes payable	314	75
Reserves	281	339
Others	6,249	5,808
Total current liabilities	20,793	15,709
Long-term Liabilities		
Corporate bond	3,000	3,000
Long-term debt	4,980	8,384
Allowance for employee retirement benefits	2,384	2,363
Allowance for director retirement benefits	85	114
Others	602	863
Total Long-term liabilities	11,052	14,725
Total Liabilities	31,846	30,435
NET ASSETS		
Shareholder's Equity		
Common Stock	10,209	10,198
Capital Surplus	21,227	21,216
Retained earnings	11,435	7,987
Treasury Stock	- 108	- 107
Total Shareholder's Equity	42,763	39,294
Accumulated gains from valuation and translation adjustments		
Holding Gain or loss in investment	- 31	- 194
Foreign currency translation adjustment	- 33	- 195
Total Accumulated gains from valuation and translation adjustments	- 65	- 390
Share subscription rights	127	146
Total Net Assets	42,825	39,050
Total Liabilities and Net Assets	74,672	69,485

(2) Consolidated Statements of Income

Millions of Yen

	FY2010 Q3 (April 1 st , 2009 - December 31 st , 2009)	FY2011 Q3 (April 1 st , 2010 - December 31 st , 2010)
Net Sales	18,168	34,608
Cost of Sales	16,573	23,868
Gross Profit on Sales	1,595	10,740
Selling, general and administrative expenses		
Selling expenses	2,862	4,031
General expenses	1,334	2,035
Total Selling, general and administrative expenses	4,196	6,067
Operating Income (or Loss)	- 2,601	4,673
Non-operating income		
Interest	9	3
Dividend income	117	49
Proceeds from government grants for employment promotion	133	—
Reversal of provision for allowance for doubtful accounts	—	59
Others	235	78
Total Non-operating income	495	190
Non-operating expenses		
Interest expenses	351	415
Financing expenses	275	—
Foreign exchange loss	167	705
Others	64	42
Total Non-Operating Expenses	858	1,163
Ordinary Income (or Loss)	- 2,964	3,699
Extraordinary gains		
Proceeds from sales of lands	—	872
Gain on reversal of share subscription rights	186	0
Reversal of reserve for loss on business liquidation	222	—
Gain on sales of investment securities	1	16
Total Extraordinary gains	410	888
Extraordinary losses		
Loss on valuation of investment securities	121	453
Loss on impairment of long-lived assets	137	—
Total Extraordinary Losses	258	453
Income (or Loss) before income taxes and minority interests	- 2,812	4,134
Income tax and other taxes	229	364
Adjustment on income tax	1,475	36
Total Income tax and others	1,705	401
Income (or Loss) before Minority Interests	—	3,733
Net Income (or Loss)	- 4,517	3,733

(3) Consolidated Statements of Cash Flows

Millions of Yen

	FY2010 Q3 (April 1 st , 2009 - December 31 st , 2009)	FY2011 Q3 (April 1 st , 2010 - December 31 st , 2010)
Cash flows from operating activities:		
Income(Loss) before income taxes and minority interests (-:Loss)	- 2,812	4,134
Depreciation and amortization	1,562	1,319
Loss on impairment of long-lived assets	137	—
Amotization of goodwill	249	249
Stock related expense	19	3
Change in allowance for employee retirement benefits (-: decrease)	- 1,121	21
Change in allowance for director retirement benefits (-: decrease)	6	- 28
Change in allowance for doubtful accounts (-: decrease)	- 125	- 572
Change in reserve for loss on business liquidation (-: decrease)	- 231	- 55
Interest and dividend income	- 126	- 52
Interest expense	321	415
Gain on reversal of subscription rights	- 186	- 0
Gains/Losses from proceeds from sale of lands (- : gains)	—	- 872
Gains/Losses from valuation of inventories (-: gains)	121	453
Change in trade notes and accounts receivable (-: increase)	1,179	- 2,360
Change in inventories (-: increase)	2,983	- 2,233
Change in trade notes and accounts payable (-:decrease)	603	4,580
Others	- 1,626	1,380
Subtotal	953	6,383
Proceeds from interest and dividend income	52	52
Payment of interest	- 361	- 390
Payment/Refund of income taxes (-: payment)	- 235	111
Net cash provided by operating activities	409	6,156
Cash flows from investing activities:		
Payment for time deposits	- 11	- 11
Proceeds from time deposits	11	11
Payment for purchase of tangible assets	- 109	- 135
Proceeds from sales of tangible assets	264	981
Payment for purchase of intangible assets	- 3	- 70
Payment for purchase of investment securities	- 1	- 1
Proceeds from sales of investment securities	66	134
Payment for purchase of shares of consolidated company	—	- 14
Payment for loans receivable	- 17	- 41
Proceeds from collection of loans receivable	4	2
Others	- 0	- 8
Net cash used in investing activities	203	846

Millions of Yen

	FY2010 Q3 (April 1 st , 2009 - December 31 st , 2009)	FY2011 Q3 (April 1 st , 2010 - December 31 st , 2010)
Cash flows from financing activities:		
Change in short-term loans payable (- : decrease)	- 8,304	—
Proceeds from long-term debt	1,000	—
Repayment of long-term debt	- 4,715	- 3,404
Proceeds from issuance of Corporate bonds	3,000	—
Proceeds from issuance of common stock	999	—
Repayment of lease liability	- 275	- 229
Dividend payments	—	- 206
Others	- 0	- 0
Net cash provided by (used in) financing activities	- 8,295	- 3,839
Effect of exchange rate changes on cash and cash equivalents	17	- 188
Net increase (-: decrease) in cash and cash equivalents	- 7,664	2,973
Cash and cash equivalents at beginning of fiscal year	17,586	12,027
Net increase (-: decrease) in cash and cash equivalents by change in consolidated subsidiaries	—	113
Cash and cash equivalents at end of third quarter	9,921	15,114

(4) Note on Assumptions for Going Concern

Not applicable.

(5) Segment Information**[Business segments]****FY 2010 Q3 (April 1, 2009 – Dec 31, 2009)****(Millions of yen)**

	SPE business	Metrology business	Total	Corporate and elimination	Consolidation
I. Sales and operating income:					
1. Sales and operating income:	11,485	6,683	18,168	—	18,168
2. Intersegment sales to transfer	—	—	—	(—)	—
Total	11,485	6,683	18,168	(—)	18,168
Operating Income (or Loss)	- 2,906	304	- 2,601	—	- 2,601

Notes: 1. The Company's business segments are determined with consideration of product types and properties, as well as similarities in the selling markets and other factors.

2. Primary products of each business segment

(1) SPE business

Wafer probing machines, wafer dicing machines, polish grinders, wafer manufacturing machines, and CMPs

(2) Metrology business

3D coordinate measuring machines, Roundness and cylindrical profile measuring instruments, surface texture and contour measuring instruments, machine control gauges, electric micrometers, various automated measuring, sorting, and assembling machines

[Geographical segments]**FY 2010 Q3 (April 1, 2009 – Dec 31, 2009)****(Millions of Yen)**

	Japan	U.S.	Germany	Korea	Total	Corporate and elimination	Consolidation
I. Sales and operating income:							
1. Sales to third parties	16,342	997	568	260	18,168	—	18,168
2. Intersegment sales to transfer	1,007	—	—	158	1,166	(1,166)	—
Total	17,349	997	568	419	19,334	(1,166)	18,168
Operating Loss	- 2,523	- 93	11	3	- 2,601	—	- 2,601

Notes: 1. Method of determining country segments

Country segments are determined based on the regional independence of the business activities.

[Overseas Sales]**FY 2010 Q3 (April 1, 2009 – Dec 31, 2009)****(Millions of yen)**

	East Asia	South East Asia	North America	Europe	Other regions	Total
Overseas sales	6,862	1,660	993	609	162	10,288
Consolidated sales	—	—	—	—	—	18,168
Ratio of overseas sales to consolidated sales (%)	37.8	9.1	5.5	3.3	0.9	56.6

Notes: 1. Overseas sales are the sales of the Company and its consolidated subsidiaries in countries and regions outside Japan.

2. Method of classifying countries and regions, and primary countries and regions in each category

(1) Countries and regions are determined according to geographical proximity.

(2) Primary countries and regions in each category

East Asia: Korea, Taiwan, and China

South East Asia: Thailand, Singapore, Malaysia, and Philippines

North America: USA and Canada

Europe: Germany, UK, and Italy

Other regions: India and Brazil

[Segment Information]

1. Overview of reportable segments

The reportable segments of the Company and consolidated subsidiaries are the business segments for which separate financial information can be obtained and are at the level where the Company's board of directors conducts periodic reviews leading to the allocation of resources and evaluation of business performance.

The Company consists of internal companies known as the Semiconductor Company and the Metrology Company, and each company's products and services are managed under comprehensive strategies inside and outside of Japan.

Therefore, the Company defines "SPE" and "Metrology Equipment" as reportable segments based on the intercompany system and their outputs.

The "SPE" consists of manufacturing and sales of process and inspection equipment to be applied to Semiconductor Manufacturing Processes and the "Metrology Equipment" consists of manufacturing and sales of precision measurement equipment such as 3D coordinate measuring machines, surface texture and contour measuring instruments.

2. Net sales and profit/loss in reportable segments

FY 2011 Q3 (April 1st, 2010 – December 31st, 2010) (Millions of yen)

	Reportable Segments			Total
	SPE	Metrology Equipment	Total	
I. Sales				
Sales to third party:				
Intersegment sales to transfer	23,705	10,903	34,608	34,608
	-	-	-	-
Total	23,705	10,903	34,608	34,608
Segment Profit	2,549	2,124	4,673	4,673

3. Balance between the Total profit or loss amount of reported segments and profit and loss amount of consolidated financial statement, and these descriptions

Total Segment profit of reportable segments is same amount of Operating income of consolidated financial statement.

4. Changes in constitution of reportable segments

Not applicable.

5. Impairment losses on fixed assets and goodwill per each reportable segment

Not applicable.

(Additional information)

Starting from 1st quarter of Fiscal Year ending March 31st, 2011, the Company applies "Revised Accounting Standard for Disclosures about Segments of an Enterprise and Related information" (ASBJ Statement No.17, March 27th 2009), and "Guidance on Accounting Standard for Disclosures about Segments of an Enterprise and Related Information" (ASBJ Statement No.20, March 21st 2008).

(6) Notes on Significant Changes to Stockholder's Equity

Not applicable.

4. Additional Information

(1) Production, Orders and Sales

a) Actual Production

(Millions of yen)

Reportable Segment	FY2010 Q3 (April 1 st , 2009 - December 1 st , 2009)	FY2011 Q3 (April 1 st , 2010 - December 31 st , 2010)
SPE	9,315	23,920
Metrology Equipment	6,342	10,956
Total	15,657	34,887

Notes: 1. The above production results are based on the sales prices.
2. The above amounts are exclusive of consumption tax.

b) Actual Orders

(Millions of yen)

Reportable Segment	FY2010 Q3 (April 1 st , 2009 - December 1 st , 2009)		FY2011 Q3 (April 1 st , 2010 - December 31 st , 2010)	
	Orders received	Order backlog	Orders received	Order backlog
SPE	14,501	7,633	28,840	10,803
Metrology Equipment	7,120	2,229	12,756	3,716
Total	21,622	9,863	41,596	14,520

Note : The above amounts are exclusive of consumption tax.

c) Actual Sales

(Millions of yen)

Reportable Segment	FY2010 Q3 (April 1 st , 2009 - December 1 st , 2009)	FY2011 Q3 (April 1 st , 2010 - December 31 st , 2010)
SPE	11,485	23,705
Metrology Equipment	6,683	10,903
Total	18,168	34,608

Note : The above amounts are exclusive of consumption tax.