

**(3) Consolidated Surplus Statement**

(Yen in millions, rounded down)

	PREVIOUS TERM From 1 April 2002 to 31 March 2003		CURRENT TERM From 1 April 2003 to 31 March 2004		Difference	
	Amount		Amount		Amount	
<b>(Capital surplus)</b>						
<b>Capital surplus at beginning of term</b>						
1. Capital surplus at beginning of term	21,599	21,599	21,599	21,599		
<b>Increase of capital surplus</b>						
1. Capital increase upon issuance of new stock			52,996		52,996	
2. Capital decrease			765	53,762	765	53,762
<b>Capital surplus at end of term</b>						
		21,599		75,361		53,762
<b>(Earned surplus)</b>						
<b>Earned surplus at beginning of term</b>						
1. Accumulated loss at beginning of term	38,361	38,361	41,708	41,708	3,347	3,347
<b>Increase of earned surplus</b>						
1. Dissolution of revaluation excess on land			3,799	3,799	3,799	3,799
<b>Decrease of earned surplus</b>						
1. Net loss	3,347	3,347	40,273	40,273	36,926	36,926
<b>Earned surplus at end of term</b>						
		41,708		78,183		36,474