10. Nine-Month Consolidated Statements of Operations  
(For nine months ended December 31)

<table>
<thead>
<tr>
<th></th>
<th>Yen (Millions)</th>
<th>Change (%)</th>
<th>(For reference)</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>FY2007 (4/1/07~12/31/07)</td>
<td>FY2006 (4/1/06~12/31/06)</td>
<td>FY 2006 (4/1/06~3/31/07)</td>
</tr>
<tr>
<td>Net sales</td>
<td>3,808,017 Y</td>
<td>3,559,940</td>
<td>+7.0</td>
</tr>
<tr>
<td>Cost of sales</td>
<td>2,841,735</td>
<td>2,651,516</td>
<td>+7.2</td>
</tr>
<tr>
<td>Gross profit</td>
<td>966,282</td>
<td>908,424</td>
<td>+6.4</td>
</tr>
<tr>
<td>Selling, general and administrative expenses</td>
<td>875,687</td>
<td>850,666</td>
<td>+2.9</td>
</tr>
<tr>
<td>Operating income</td>
<td>90,595</td>
<td>57,758</td>
<td>+56.9</td>
</tr>
</tbody>
</table>

Other income:
- Interest income       | 7,694                  | 4,205      | 7,894           |
- Dividend income       | 6,859                  | 5,711      | 6,291           |
- Equity in earnings of affiliates, net | 5,112                  | 1,661      | 6,996           |
- Gain on foreign exchange, net | -                     | 1,976      | 2,132           |
- Gain on sales of investment securities* | 14,101                 | 7,612      | 77,337          |
- Gain on change in interest** | 2,074                  | 2,136      | 2,136           |
- Others                | 12,545                 | 13,985     | 21,840          |

Total other income      | 48,385                 | 37,286     | 124,626         |

Other expenses:
- Interest expense      | 16,105                 | 13,422     | 18,429          |
- Loss on foreign exchange, net | 1,077                  | -         | -               |
- Loss on disposal of property, plant, and equipment and intangible assets | 7,942                  | 5,530      | 19,763          |
- Amortization of unrecognized obligation for retirement benefits | -                     | 2,419      | 3,146           |
- Loss on revaluation of inventories*** | 25,045                 | -         | -               |
- Loss on revaluation of investment securities**** | 19,888                 | -         | -               |
- Impairment loss*****  | 289                    | -         | 9,991           |
- Loss on sales of investment securities | -                     | 2,275      | 2,275           |
- Others                | 23,947                 | 22,045     | 38,615          |

Total other expenses    | 94,293                 | 45,691     | 92,219          |

Income before income taxes and minority interests | 44,687                 | 49,353     | -9.5            | 214,495          |
Income taxes            | 37,634                 | 21,854     | 96,243          |
Minority interests      | 10,861                 | 11,490     | 15,837          |
Net income (loss)       | Y (3,808)              | 16,009     | 102,415         |

Notes:
* Gain on sales of investment securities refers principally to gain on sale of shares in affiliate Japan Cabelnet Holdings Limited.
** Gain on change in interest refers to listing of a Chinese affiliate (Nantong Fujitsu Microelectronics Co., Ltd.).
*** Loss on revaluation of inventories refers to write-downs on book value of inventories at the beginning of the period in conjunction with early adoption of new accounting standard for the valuation of inventories this fiscal year.
**** Loss on revaluation of investment securities refers principally to a significant decline in the market share price of Spansion Inc. of the U.S.
***** Impairment loss refers to the electronic components business.