

Independent Review Report

Independent Review Report on "Fujitsu 2000 Environmental Report"

Mr. Naoyuki Akikusa
President and Representative Director
Fujitsu Limited

June 29, 2000

1. Purpose and Scope of our Review

We have reviewed the "Fujitsu 2000 Environmental Report" (the "Report") of Fujitsu Limited ("Fujitsu" or the "Company") and its principal subsidiaries, prepared and furnished to us by the Company who are responsible for its contents. The review consisted of performing certain procedures as described below in relation to the collection, compilation and calculation of the information included in the Report.

Our work does not constitute an audit or examination. We therefore do not express an opinion on the accuracy or completeness of information or data bases used to compile the information or the representations made by the Company in the Report.

2. Procedures Performed

With the Company's consent, we conducted our review as follows:

- (1) We reviewed the procedures performed by the Company and the methods of accounting followed in the preparation of the "Environmental Performance" and the "Environmental Cost and Effect" information.
- (2) We compared the "Environmental Performance" and the "Environmental Cost and Effect" information presented in the Report with the respective supporting documents and verified the accuracy of the calculations on a sample basis.
- (3) We compared the descriptive information other than the "Environmental Performance" and the "Environmental Cost and Effect" information presented in the Report with the respective supporting documents and verified the accuracy of the calculations.
- (4) When deemed necessary, we visited the Company's factories and a subsidiary and made inquiries of the individuals responsible, conducted inspections of the sites and reviewed the decision-making process at each location.

3. Results of the Procedures Performed

As a result of the procedures performed,

- (1) we are not aware of any material modifications which should be made to the "Environmental Performance" and the "Environmental Cost and Effect" information presented in the Report in order for it to comply with the Company's policies for gathering and reporting such information; and
- (2) we are not aware of any material modifications which should be made to the descriptive information presented in the Report in order for it to comply with the Company's policies for gathering and reporting such information.

Yasuo Kurihara
Representative Director
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