Exhibit 3

Comments in response to questionnaire Category No.1 (a-5)

Question:

(a-1) You have ever elected non-US items because the US-origin items were listed on the CCL and required a license from BIS for your exports of the products. (This includes the case you designed out the US-origin items.)

(a-2) You have ever elected non-US items even in the case that the US-origin items were listed on the CCL but no license was required since the items were non-controlled for the destination or a License Exception was applicable, because you considered you would possibly export the products in the future to other countries that require a license. (This includes the case you designed out the US-origin items.)

(a-3) You have simply elected non-US items disregarding the classification of the US-origin items, etc. because you thought it's more efficient and cost effective. (This includes the case you designed out the US-origin items.)

(a-4) You have ever elected non-US items even in the case that you came to know that the US-origin items were non-CCL items as a result of the classification you conducted or because the supplier so informed to you, considering that the US controls would possibly be intensified even on those non-controlled items. (This includes the case you designed out the US-origin items.)

(a-5) If you answered "Yes" to either of the questions a-1 through a-4 above, please outline the case as far as possible, including the following elements. (You may state more than one case for one question.)

(i) Generic name of the US-origin items. (You do not have to state any proprietary name of the items or manufacturer's name)

(ii) Name of your end-products that incorporate US-origin items

(iii) Export destinations

(iv) The reason for your choice of non-US items, and others if any

Comments:

1.

(i) High frequency device

(ii) Electronic measurement equipment

(iii) US, Europe and Asian countries

(iv) Because the US-origin items was controlled by the ITAR that is stricter than the EAR and not recommendable for commercial use.

2.

(i) Semiconductor devices and image processing software

(ii) Broadcasting system

(iii) Countries except those subject the U.S. control

(iv) N/A

3.

(i) Super engineering plastics
(ii) Pellet
(iii) China
(iv) Exported using the License Exception APR

4.
(i) Interface board for analysis devices
(ii) Analysis devices
(iii) Syria
(iv) Judging this product as not exportable, we have adopted a German product that has the same function as a substitute.
* There are other products for which we have adopted alternative products.

5.
(i) Sensor, communication equipment, Ics, etc.
(ii) Geophysical instruments
(iii) All countries except Cuba and North Korea
(iv) Our destination included some E:1 countries

6.
Whenever we use any US-origin parts and components in our products, we make the U.S. contents less than ten percent. Therefore, it is our design policy not to use U.S.-origin items as far as possible.

7.
Example 1
(i) Fiber-optic thermometer, vacuum pump, etc
(ii) Electric power substation equipment
(iii) Middle East and Australia
(iv) Adopted U.S. origin items
Example 2
(i) Service parts (barrel and LAN cable)
(ii) Biaxial kneader /process controller for biaxial kneader
(iii) China and Southeast Asia
(iv) Barrel: We gave up purchasing from the original U.S. manufacturer after we determined that the item was classified under ECCN 1B118 (No license exception is available for 1B118 items). We made this determination by ourselves since the U.S. manufacturer did not respond to our request for classification information. We elected to procure a similar product manufactured by our company although a longer lead-time was necessary.
LAN cable: We elected to purchase similar product from a Japanese manufacturer in order to eliminate burdensome internal compliance procedures required for U.S.-origin items as well as limitations under the EAR.
Example 3
(i) Software
(ii) Medical equipment
(iii) Cuba

(iv) To eliminate U.S. export / re-export compliance risks.

Example 4

(i) Encryption items
(ii) Office equipment
(iii) Worldwide
(iv) The product was a mass-sales product intended for worldwide market and it had to be "free" from U.S. export/re-export restrictions.
To that end, we placed our first priority in minimizing or limiting the use of U.S.-origin items, even if in case such items had better performance and offered at competitive prices. Even after publication of the new encryption rule and the new de-minims rule in October 2008, we remain hesitant to use U.S.-origin items since definitions for certain key terms remain unclear.

8.

(i) Carbon fiber (ECCN: 1C010.b)
(ii) Thread, prepreg, preform, mold products
(iii) South Korea and China
(iv) Most of our customers did not know how to deal with the U.S. re-export control, and sometimes rejected to buy our products. Moreover, it took more than six month for getting license from the BIS, and our origin customer cancelled the order during the period.

9.

(i) Carbon Fibers
(ii) Prepregs and Fabrics made of Carbon Fibers
(iii) Asian Countries
(iv) 1. We must apply an export license in Japan. It is very cumbersome and complicated for us to apply an U.S. export license additionally.
2. It is very difficult to explain our customers that the origin of these products is the U.S. or to instruct them the U.S. reexport control systems.

10. As to electronic parts, we use non-U.S. products as far as possible.

11. Case:(a-1, a-3)

(i) U.S.-origin item: Semiconductors and software
(ii) Foreign product: Telephone Exchange System
(iii) Primary destination: Iran, Iraq, PRC
(iv) Reason for not adopting U.S.-origin items:
U.S. export licenses may be required.
It was too much troublesome to identify ECCNs for each components and software and to calculate the U.S. contents value.

Case:(a-1)

(i) U.S.-origin item: High-power FET
(ii) Foreign product: TV transmitters
(iii) Primary destination: Cuba
(iv) Reason for not adopting U.S.-origin items:
Because all U.S.-origin items were controlled for Cuba, we had to re-design the

equipment not to include any U.S. components.

Case:(a- 1 ,a-2,a-3,a-4)

(i) U.S.-origin item: RAD (radiation-hardened) components
(ii) Foreign product: Satellite RF communication equipment
(iii) Primary destination: Europe, PRC, Russia
(iv) Reason for not adopting U.S.-origin items:
It takes quite some time to procure RAD hard components from the U.S. because of the license requirement from the State Department, and most often this makes it impossible to meet the delivery requirement of the customers whose missions have definite deadlines regardless of the U.S. controls.

Case:(a-2)

(i) U.S.-origin item: Software
(ii) Foreign product: Software
(iii) Primary destination: Europe, U.S. and Asia
(iv) Reason for not adopting U.S.-origin items:
We always try to use open source software based and developed in other countries than the U.S., as long as we can, because of the U.S. export controls.

Case:(a-1, a-2)

We replaced forms design software with U.S. encryption, which was subject to the U.S. reexport control, with Japanese software.

Case:(a-1)

We had to employ U.S. detector s for our infrared cameras in the initial development stage. Now that there are Japanese detectors available on the market today that can satisfy our requirements, we choose Japanese detectors for our products, which can be exported to many European (and some other) countries with our E3"general export license" from the Japanese government.

12.

(i) Semiconductors, software(including OS), LSI chips, and components(e.g. sensors),
(ii) Semiconductors, computers, software for computers, accessory equipment for computers, thin client software, browser software, Software for TV conference, and manufacturing facilities
(iii) China, Taiwan, Israel, India, Philipine,
(iv) US exporters and the relevant companies did not provide us with the export control classification (i.e. ECCN) of the US origin products due to their lack of understanding of the EAR even if we requested the information on the classification.
Although the entire products incorporating US origin products are not subject to the EAR under de minimis rule of the EAR, reexports of the incorporated US origin products to certain destinations for maintenance would require the license. To avoiding customers' necessity to cope with US reexport control (e.g. necessity to obtain license).

13.

(i) Encryption of software
(ii) Software
(iii) U.S., Europe, and China
(iv) To avoid bearing additional costs to deal with the U.S. re-export control and to enable to export without any additional restrictions.

14.
(i) High heat-stable thermoplastic liquid crystal copolymers
(ii) Lens holders for digital cameras for civil uses
(iii) China
(iv) Although the customer designate US origin high heat-stable thermoplastic liquid crystal copolymers, we are now preparing for our proposal to supply the Japanese origin ones in order to avoid the burdens of US reexport control.

15.
(i) IC Cards, Software
(ii) Fault diagnosis device for automobiles
(iii) Sales agents in Syria
(iv) Some IC cards and software contained US origin non-controlled products/software.
One of the specifications of the fault diagnosis device for automobiles was to monitor the results of the fault diagnosis by using Windows PC.

16.
(i) Software
(ii) Telephone Exchange Equipment
(iii) Iran
(iv) Software, which was not of U.S. origin, or which did not contain any U.S. content, was adopted, so as for the equipment not to be put under the legal responsibilities of the EAR

17.
(i) US Origin Item : Light Source (bulb)
(ii) Analytical Device
(iii) Worldwide
(iv) To make the foreign made product less than 10 % in US content, Japan made light bulb was taken even though Japanese one is more expensive

(i) US Origin Item : Compact Flash Card
(ii) Analytical Device
(iii) Worldwide
(iv) To make the foreign made product less than 10% in US content, Japan made CF card was chosen instead of US made one.

18.
(i) Filter element
(ii) measurement equipment for flue gas, (iii)Syria, (iv)Although the end use and end user were not problematic in terms of catch all control, the filter element was US origin and the destination was Syria to which even the reexport of EAR99 would require the license.

19.
(i) Components for transportation equipment, which are not manufactured in Japan
(ii) Transportation equipment
(iii) All over the world, such as North America, South America, Europe, Asia, China, Middle East,

etc.

(iv) When non-US companies manufacture the components the specifications of which are the same as or compatible with the US origin ones, we are adopting such non-US origin components instead of the US origin ones.

20.

(i) Sensors

(ii) Imaging equipment

(iii) Japan

21.

(i) Automobile parts

(ii) Cars

(iii) Iran

(iv) In order to avoid any potential risk of EAR violation for self-protection purposes

22.

(i) Software

(ii) Elevator monitoring system

(iii) Iran

(iv) The export of the system to Iran required a license from BIS because of the U.S.-origin software. We therefore changed it to non-U.S. software.

23.

Case-1: Destination: Iran

We have a type of Japan-made explosion-proof limit switch (a limit detecting switch in explosion-proof housing) incorporating US-origin micro-switch (a kind of miniature switch). Though the US-origin micro-switch is classified into an EAR99 non-listed item, we import the US-origin micro-switch every time when we receive the limit switch order due to non-stock item in our factory.

In order for us to avoid applying License to US Government, we asked a Japanese customer to change the required specifications and design of their equipment so that the explosion-proof limit switch incorporating a Japan-made micro-switch is accepted.

Case-2: Destination: Iran

We stopped sales of a plant maintenance tool; a PDA (Personal Data Assistance) based palmtop computer with Windows CE as Operating System, whose ECCN is classified into 5D002 ("Unrestricted" software, which is eligible for "ENC" License Exception). We even stopped to file One-Time Report with de minimis Calculation to BIS, commingling with Japanese made application program. Instead, we offered a specially designed tool without Windows CE, not subject to EAR, though old type and less functional.

24.

(i) Printers, LAN related peripheral equipment

(ii) Plant control systems

(iii) Iran

(iv) To avoid US regulations.

25.

Regarding any items to purchase from the other companies and provide to customers, we are avoiding US origin items irrespective of whether or they are controlled