Exhibit 8

Comments in response to questionnaire Category No.6 (f)

Question:
Please state any other comments, if any, in regard to the US export controls.

Comments:

1. The extraterritorial application of the U.S. export control regulations, we believe, is apparently an excess of authority; the regulations should be applied only within the U.S. territory.
   Because of the extraterritoriality, our company is increasingly losing businesses chances and bearing extra costs these years.
   We would request the U.S. Government to withdraw the re-export control simply because dual-use goods and technologies produced in the EU and Asian countries are no less advanced than those produced in the United States.

2. Our company is a Japanese subsidiary of a U.S. company of semiconductor manufacturing equipment. Both design and procurement are done by the U.S. parent company for us; therefore, the U.S. re-export control barely affects our operations.

3. We would say it's more than enough as far as U.S. exporters comply with the EAR or ITAR. In principle, the U.S. Government should abandon the extraterritorial application of the U.S. export control.
   If not, however, it should at least exclude member nations of the multilateral export control regimes from the countries subject to the control.

4. If the U.S. Government applies its export controls extraterritorially, it must at least take steps as follows:
   (1) Translation of the U.S. regulations and other related documents into our language.
   (2) Quicker issuance of licenses.
   (3) Face-to-face consultation in our language.
   (4) To make it mandatory for U.S. exporters to inform ECCNs to foreign importers.

5. We are a Japanese affiliate of a U.S. company, and are regarded as a U.S. person according to the U.S. regulations. Our company is, therefore, complying with the applicable U.S. laws and regulations too. But personally, as Japanese nationals, we are doubtful about the U.S. way of applying its export control regulations to non-U.S. countries.

6. Since its definition itself is unclear, "U.S.-origin" or "de minimis" should not be used as a condition for the licensing requirements.

7-1. Because of the U.S. re-export control, our company is currently suffering the following problems.

(1) Extra management costs that are increasing year by year
(2) Losing business opportunities
(3) Losing customers' trust because of delayed delivery and failed customer services

Our company is consuming considerable amount of manpower for calculating de minimis, checking ECCNs and responding to the inquiries from other companies. It's also a big burden that we must place staff members specialized in the U.S. laws and regulations. In addition, we are always facing risks of losing business opportunities as well as customers' trust, especially because the U.S. Government quite strictly controls exports to specific countries of concern. We have recently had a grave problem, for example, that the operation of our product exported lawfully to an E1 country stopped all of a sudden for a lack of service parts. Actually, we couldn't supply the parts to the country because those were U.S.-origin items.

7-2. Also, we have other problems related materials sourcing. Our company decides procurement sources based on Quality, Cost and Delivery (QCD), and never decides source companies based simply on the countries of origin. Due to extra management costs and losing business opportunities, however, the cases in which we choose non-U.S. sources tends to increase in the future, if the QCD level is equal between U.S. and non-U.S. companies. Note that extra costs that incur due to the U.S. re-export control are especially high in design and production control sections. Of course, we will not elect U.S.-origin products if those are very sensitive, high-priced and strictly controlled items.

7-3. Therefore, we strongly request the U.S. government to consider:
(1) First, excluding member nations of the international export control regimes from the countries subject to the U.S. re-export control.
(2) Eliminating the control on products for specific applications including medical equipment, some of which are now not exportable even if they are low-utility items classified as EAR 99.
(3) Reducing the controls to those within the scope regulated by the international export control regimes.
(4) Making it mandatory for U.S. exporters to inform ECCNs to foreign importers so that the extra burden can be reduced.

8. The U.S. re-export control is absolutely unjustifiable because, we believe, it not only is a violation of the international law but also imposes dual burden on non-U.S. exporters. While U.S. exporters are required only to comply with the U.S. export control regulations, non-U.S. exporters are required: (1) to comply with their national regulations, (2) to judge if the export transaction is subject to the U.S. regulations or not, and (3) to comply with the U.S. regulations if so judged. Especially in regard to the item (2), we cannot make the judgment correctly unless there exists an effective system of giving necessary information like ECCNs and others without failure to the importers.
In reality, however, there's no such system at all, and we are all forced to make extra efforts ourselves to get such information from U.S. suppliers, who are sometimes reluctant, or even unable, to respond. Or the information we get from them is sometimes unreliable. This directly means that the U.S re-export control is an unfair system for non-U.S. exporters. Therefore, we naturally try to avoid using U.S.-origin items as far as possible

regardless of their sensitivity.

9. Nobody will doubt that an exporter of a country must comply only with its national export control laws and regulations, and should not be required to comply with those of any other countries. The extraterritorial application of the U.S. export control regulations is not simply a matter of whether we elect U.S.-origin items or not, but is forcing exporters of all non-U.S. countries to make unnecessary efforts to learn and understand the regulations themselves. The U.S. Government must be aware that for a non-U.S. company, just promoting awareness of the U.S. re-export control among its employees incurs non-negligible costs. Imagine what would happen if every country starts applying its national export control laws and regulations to all other countries in the world.

10. If the U.S. Government intends to apply its re-export control to other countries, it must, first of all, promote awareness of the control among its own people so that it can be implemented efficiently and effectively.
Presently, there are few U.S. suppliers who can reply the ECCNs of their own products to our inquiries. Moreover, the U.S. Government should realize that many of the small- and medium-sized companies in the U.S. are even not aware of "EAR" or "ECCN."
Why do we Japanese companies have to teach the U.S. export control laws and regulations to American companies? As long as the U.S. Government applies its export control laws and regulations extraterritorially, it must take full responsibility for teaching its own people how those are regulated, including its instruction to inform relevant ECCNs to their foreign importers.

11-1. We don't think the U.S. authority should control short-distance communication technologies like bluetooth and WLAN that are widely available now in the world. We believe those should be classified just EAR 99.

11-2. We are sometimes doubtful if U.S. companies themselves are knowledgeable about their own regulations. They are even uncertain about classification of their own products.

11-3. The extraterritorial application of the U.S. export control laws and regulations are unacceptable, unless implemented within a framework of government-to-government agreement.

11-4. The unilateral application of the U.S. export control laws and regulations to other countries is, in a sense, a violation of the international law.

11-5. Should there be any necessity to include an extraterritoriality in the international framework of export controls, the items subject to the extraterritorial control should be limited to arms or other high-tech items, eliminating the condition of whether the items are U.S-origin or not. (We don't agree that U.S. products are the most advanced in the world.) In that sense, we suggest that how such extraterritorial elements of the control should be dealt with must be decided at the place of the Wassenaar Arrangement (WA). (We understand such is part of the list control.)

11-6. For us Japanese exporters, it is quite doubtful if the U.S. re-export control is really

effective as a means of preventing any illicit diversions of U.S.-origin items.

11-7. Control on re-exports to the exporter's overseas affiliates, or intra-company transfers, should be relaxed.

11-8. The U.S. re-export control should not be applied blindly to the whole world without considering each country's security status. At least, member countries of the multilateral export control regimes should be excluded from the control.

11-9. The biggest burden on non-U.S. companies in complying with the U.S. re-export control is to get the information of relevant ECCNs from U.S. suppliers. If the U.S. Government intends to continue its re-export control, it must at least make it mandatory for U.S. exporters to inform the ECCNs to their foreign importers.

11-10. To comply with the U.S. re-export control, we must also consider the element of the "deemed re-export." If we reject to employ any person for a reason of his/her nationality relating it to the U.S. control, then the person would come up with a bad impression about the country.

11-11. The U.S. export control laws and regulations are too much complicated to understand. Especially, the de minimis is a daunting rule because we are still struggling to find out how we should implement it correctly.

12. Having fully owned subsidiary companies for sales and manufacturing in Germany and the United States, we are operating our businesses globally supplying products to each other as necessary. Whenever we source abroad carbon fiber products (part of our product range) we check if they are controlled or not by the applicable export control laws of the country, taking it into consideration that such products are basically list controlled in Japan. In addition, we conduct the required classification ourselves referring to the technical data we received from the overseas suppliers. Especially, if they are U.S.-origin items, we inform every customer that the products are controlled by both the Japanese and the U.S. laws in order to avoid any illicit diversions. However, most customers, domestic or overseas, are reluctant to buy the U.S.-origin products, or reject to buy them, for a reason of the U.S. re-export control, in which case we must offer products of other origin instead. We have some experiences in the past that it took more than six months to obtain licenses from the BIS, during which our foreign customers cancelled their orders. Also, it's a big problem when we are required by the U.S. authority to obtain certification documents from our importers, because it usually takes quite a long time, and they even reject our requests some times. For those reasons, we are now considering to downgrade the specifications of the U.S.-origin products to cross them out in our list of controlled items.

13. Since we are a trading firm, it is basically not possible to change the products' source country from the United Stets to other countries once specified by our customers.
It is natural, however, that our foreign customers will have wider choices if the U.S. re-export control disappears. Similarly, our sales staff will become more positive to sell U.S.-origin products to our customers, domestic and overseas.

14. Honestly, it is quite difficult for us to understand a country's unilateral regulations written in English.

15-1. Most of the Japanese exporters are faithfully complying with the U.S. re-export control regulations, and are confirming even with domestic suppliers whether the product is U.S.-origin or not, or if it is a direct product of any U.S. technology.

15-2. The additional burden of complying with the U.S. re-export control should be eliminated since Japan is already implementing its national export controls as strictly as the country.

16. We have no options of source countries for parts and components when developing our leading edge products, in which case the applicable technology, not country of origin, comes to the top of the priority list. In our opinion, it is meaningless to apply the U.S. re-export control to those countries in which export controls are poorly implemented. To the contrary, however, it is also meaningless to apply them to those countries like Japan that are already advanced in establishing own export control systems. However, if the U.S. Government still insists on maintaining the extraterritorial application of its export control laws and regulations, it should at least simplify and streamline the regulations so that everybody can understand them without any difficulties.

17. In addition to do it based on the Japanese law, we conduct classification on all our products based on the EAR, which is a dual burden on our company.

18. So far we have had no particular troubles in exporting our products that are U.S.-origin or include U.S. contents. Rather, we sometimes have difficulties in classifying those that are direct products of U.S. technology.

19. Countries that are members of the international export control regimes should be excluded from the U.S. re-export control.

20. For our company, it's a time and cost consuming task to implement the extra controls on exports or procurement of products that contain U.S.-origin items or those that are direct products of U.S. technology. What is most problematic in such transactions is that U.S. suppliers sometimes have no ability to classify their own products, or the ECCNs given by them are unreliable or incorrect. It is strongly requested, therefore, that the U.S. authority establish an effective system to provide relevant ECCNs or USML category numbers from American suppliers to foreign importers.

21. If the U.S. Government really wishes to push through its own export control laws and regulations to other countries, it must at least simplify and streamline the regulations and provide useful services to help non-U.S. exporters implement them easily.

22. The U.S. Government should spend its energy not to apply its own re-export control to other countries, but to build up an appropriate international framework of export controls that must be implemented equally by all countries in the world, where the level of export controls still varies from country to country.

23. Japan already has its national export control law and regulations, and no additional control, whether it is U.S. re-export control, is necessary. However, suppose the U.S. Government still wants to maintain the re-export control for any reasons, it should make it simple enough for everybody to comply with. The present U.S. regulations are too tangled and complicated to understand.

24. Once imported to Japan, the goods, technology, or software comes under the jurisdiction of Japan, not of any third countries. It's pure and simple.

25. Our company has just started implementing our controls to comply with the U.S. re-export control. At this moment we are just responding to the requests from our business partners to issue a Letter of Assurance in relation to the U.S. control.

26. Some of our products include U.S. contents. The largest problem for us in complying with the U.S. re-export control is the de minimis calculations. To identify U.S.-origin items out of thousand of parts and components contained in our product requires countless time and money. It's our strong desire that countries that are excellent in export control compliance be excluded from the U.S. re-export control. Moreover, we are now receiving increased number of inquiries related to the EAR from our business partners, and they make such inquiries not only associated with actual exports but also for their internal control purpose only, which is adding rather meaningless costs to our company. Also, the U.S. Government should realize the fact that we frequently get into troubles that our suppliers can't answer whether their parts and components are U.S.-origin items or not, or answer relevant ECCNs themselves.

27-1. Recent revisions to the EAR make us feel that the regulations are becoming worse. The long-awaited change in the de minimis rule dated on October 1, 2008, for example, turned out to be undigested, and the introduction of the new concept of "bundled software" has made us foreign exporters even confused. We dare say that it would have been much better if the BIS had done nothing in this respect.

27-2. Another example is the revision announced in the Federal Register, 74FR770, of January 8, 2009. With this revision, a new Note was added in respect to the end-user based control related to Burma in Section 744.22 of the EAR, saying, "Entities owned more than 50% by SDNs are themselves SDNs, even if not listed." BIS referred to the OFAC Guidance dated February 14, 2008 as a ground for this addition. But it is impossible for us non-U.S. persons to reach the Guidance itself unless we go through cumbersome steps of net searching. If the authority refers to any "Guidance," it must, of course, be publicly accessible without any difficulties. In addition, before saying "even if not listed," the BIS should publish "Entities owned more than 50% by SDNs" as "SDN (BURMA)."

27-3. Whether the items are Japanese- or U.S.-origin, we will stop any exports if we have come up with any concerns about their end-uses or end-users. But we must point to the fact—an essential part of security export control—that the circumstances of our customers, who are third parties in third countries, will change as time passes. We, in the Export

Control Division of our company, are responsible not only for preventing our products from going to any evil hands but also for preventing ourselves getting involved in any legal troubles. Besides conducting necessary screening on each export transaction, we must, therefore, have a proper program for making ourselves ready to cope with any emergencies. In this regard, while we may consult with the Japanese authority METI, nobody in Japan wants to face any emergency issue that involves himself/herself in a situation of consulting with the U.S. Government. Therefore, as a simple mechanism, an increasing number of Japanese companies will try to avoid using U.S.-origin products.

28-1 Countries that are implementing rigorous export controls based on national laws and regulations should be excluded from the U.S. re-export control.

28-2. If the U.S. Government really wants to prevent non-U.S. companies from illicitly diverting U.S.-origin goods and technologies, it should implement the required control not extraterritorially but within the framework of the agreements made in the international export control regimes.

28-3. At least the U.S. Government should simplify its regulations and provide useful services to help non-U.S. companies comply with them easily.

29. Our company has so far had no cases of electing non-U.S. products for a reason of the U.S. re-export control. But from now on, we will consider it as an important factor in selecting foreign parts and components, because our company is now consuming increasing amount of time and money for dealing with the U.S. regulations.

30. If the U.S. Government forces other countries to comply with its export control laws and regulations extraterritorially, it must at least provide useful written guidance and face-to-face consulting services, both in each country's language. The U.S. authority must realize that in Japan CISTEC holds the U.S. re-export control seminar at least five times each year. At each seminar an audience of several hundred people gets together at the place. That involves quite a big money.

31. Most of the advanced countries are implementing export controls in accordance with the agreements made in the international export control regimes. Each country's export control regulations, therefore, should be decided within the international control framework. However, if the U.S. Government wants to apply its own regulations to other countries, it must first reform the complicated multi-agency regulatory system, where different sets of regulations are involved, into one single set of regulations that should be administered under one single authority. Further, the U.S. authority should provide useful guidance written in Japanese if it forces us Japanese companies to comply with the regulations. Also, the U.S. government's administration within the own country seems very weak contrary to its strong outreach activities promoting foreign exporters' awareness. Suffice it to say as evidence that U.S. suppliers, in many cases, can't answer relevant ECCNs of their own products to our inquiries. Therefore, under these circumstances, we'd better keep ourselves away from the U.S. re-export control by not using U.S.-origin products, nor exporting any products that include U.S. contents. Otherwise we can't be hundred percent clean under the U.S. regulations.