

Exhibit 4

Comments in regard to Category No.1 (a-6)

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-6) With regard to the cases other than those described in the questions a-1 through a-4 above, please state if you had instances in which the US export controls influenced your decision whether to procure US-origin items, regardless of its final outcome.

Comments:

1. We are very careful to determine whether bearing shield grease is US-origin item or not.
2. Marine diesel engine, gas turbine power generator and others.
 - (i) Diesel engine, gas turbine power generator and control equipment
 - (ii) Ship
 - (iii) In case an end-user was in the terrorist supporting country, although a customer was not.
 - (iv) Alternative Japanese equivalent items were studied to replace the US items.
3. In case of our company's products, unit prices of parts to procure from others are relatively low. Therefore, we have never forgone US parts because of the US reexport control, but with a future shift of product lines, it is possible that we forgo US parts.
4. Too many government authorities are involved in export control, it is one reason to take unnecessary time for the classification. One window system is better.
5. We have established a branch office in the USA. Due to US re-export control, production/sales activities of this office are limited to the USA only without exporting anything to Japan.
If the US re-export control is abolished, it will be possible for this office to increase export

and to optimize its production/sales structure from the global point of view.

6. As to certain models, in the past, we had purchased a U.S.-origin component from a U.S. company for incorporation into such models in Japan.

The component was listed on the CCL, and a license from BIS was required for export and reexport of the components and end products incorporating the component.

The increased time and cost required to obtain the necessary licenses were among the various factors we considered in making our decision to substitute a non-U.S. component of similar specifications in subsequent models.

7. We have the following experience

1) It took a long time/a lot of work to confirm whether BIS authorization is unnecessary for some encryption items. It caused the delay of delivery and damaged our relationship with the customer.

2) Several times US manufacturers informed us of the wrong ECCN for the computers and encryption items and we spent considerable effort to correct those which also caused the delay of delivery and embarrassed us in front of our customers.

8. We applied for export licenses for some products which contain US-origin items to Saudi Arabia. The authorization from BIS was not issued even though four months passed after application. We separated the product by non-US items and US-origin items and applied for a new export license for non-US items to METI to avoid further delay. After that we got authorization from BIS and we had to apply for other license for US items only to METI.

Due to the delay of BIS authorization ;

1) We had to apply for export license to METI three times.

2) We suffered a delay of 5 months.

9.

1) We used US origin parts for data recording instrument. Our basic rule is not to exceed 10 % of the value (in worst case 25%) to avoid DE MINIMUS RULE.

2) We used US origin 'Oscillator' for clock generator. We changed design of repairing parts so that the value of the Oscillator in those parts is below DEMINIMUS RULE.

10. To support our production, we procure electronic components such as integrate circuits, memory chips from several sources including U.S. suppliers. It is impractical to judge which final products incorporate U.S. origin items, as this would be too costly and time consuming. In order to eliminate U.S. export compliance risks, we had to adopt a conservative approach to deem all final products as "U.S.-origin items" regardless of incorporation or non-incorporation of U.S.-origin items.

11. We are now planning to downgrade US origin component from 1C010b to 1C990 so that we could get more option to export.

12. To avoid US re-export control, we use Japanese parts (like IC) and avoid US-origin item.

13. Though we have no experience to change US-origin item to avoid US re-export control, it is true that we could save time and money for the classification if the parts are clearly non

US-origin items.

14.

- 1) In some cases, we chose not to use semiconductors and software of U.S. origin.
- 2) We prefer to use non-U.S. items, if they are suitable, because we would be required to take time to examine the U.S. contents value to determine if the product is subject to the EAR in case of products incorporating U.S. components.
 - We do not use U.S.-origin civil use items, however excellent they may be, for "terrorist supporting countries" because of the U.S. embargo.
 - We often choose non-U.S. encryption items, as long as they are suitable, because the U.S. encryption control is more often strict and rigid compared to international controls.
 - We can thus reduce the risk of violating export-related controls by choosing non-U.S. origin items, as long as there are equivalent items available from other sources.
- 3) We often find it difficult to correctly calculate U.S. contents value because the definition of "U.S. origin items" are not clearly stated in the EAR.
 - Not all U.S.-brand products are necessarily of U.S. origin. For example, some devices are "made in PRC" with a U.S. manufacturer's brand name.
 - Certain products may be produced in the U.S. today but in other countries tomorrow for meeting the demands for lower production cost.

15.

- ECCN cannot be obtained for lack of awareness about EAR on the vender side, so we have to estimate ECCN from the item on Export Trade Control Order attached table1(Japanese low), and request confirmation of it to the vender. There was such a case about 10 times a year. And the data of some products is not clear yet.
- Wrong information about ECCN is offered frequently too.
- There are many cases that information about de minimis level cannot be obtained. So we manage some articles after conjectured and determined de minimis level in-house.

16. We once had an export of a US-origin product (a hardware key), that we had procured through a domestic distributor, to a third country.

The time it took to obtain the necessary documents and go through the required internal export control procedures proved to be too lengthy for us, and we were forced to delay the export on that occasion. In the future, to avoid such problems, we will choose non-US-origin items wherever possible.

17. There were many cases where we could not obtain the export control classification (i.e. ECCN) of the US origin products even if we requested the US exporters and the relevant companies (e.g. manufacturers in Japan, manufacturers in non-US countries other than Japan) to provide us with the information on the classification.

Therefore, we think it necessary for US to stipulate US exporters' legal obligation to inform importers of the export control classification (i.e. ECCN) of the items to be exported in the EAR.

18. Excepting the following two cases:
 - a. where there is no other alternative to using a US-origin product (a rare case that happens once or twice a year)
 - b. where a certain US-origin item has been used continuously for many years and where the export control compliance burden is less than the burden that would be incurred in replacing the part in question (we have a handful of such cases every year)

We feel that there is no need to go to the trouble of purchasing a US-origin item, that falls under the regulatory jurisdiction of the EAR (and the accompanying compliance burdens), especially given that there are plentiful made-in-Japan alternatives available on the market.
19. We have no issues with our primary procurement items.
20. We export Japanese-made automobiles to Syria, Sudan, and (from 2009) to Iran. A small number of the parts are of US-origin (non-controlled). As a percentage of the whole vehicle, these US-origin parts amount to less than 1%, and therefore does not infringe upon the EAR re-export rules.

However, certain parts and assembled units, when exported separately, would cross the de minimis threshold. Such parts account for 0.3% of all parts.

Our company takes steps to comply with US regulations concerning the re-export of US-origin parts to countries listed on the Country Group E list. However, from a customer service/customer satisfaction perspective, this is not a desirable situation for us.

In the future, we are thus considering to cease the use of US-origin parts (including non-controlled items) altogether in our automobiles.
21. Marketing Division requests R&D division to make US content of the product as low as possible.
22. We had a case where we were planning to export polarization-maintaining optical fiber (PM fiber) of US-origin to China. Although PM fiber is generally used in communications equipment, and despite the PM fiber in question not having undergone any configuration changes (e.g. for use with sensors), we had people (internally) that questioned:
 - a. whether it would be necessary to obtain clear evidence that the PM fiber in question was not the controlled optical fiber for sensors that would fall under US re-export restrictions.
 - b. Whether we should insist on a letter of assurance that the PM fiber would not be used in connection with military activity from the end-user in China.

We ended up spending an inordinate amount of time and cost addressing these two issues.
23. In general, we export products that fall below the de minimis threshold, but for a small number of countries, we are prevented from providing spare parts due to the restrictions imposed by the US re-export regulations.
24. We have following examples;
 - 1) The export of US-origin item as the repair parts for the products we had sold before. If the Japanese manufacturer is not familiar with the EAR, they even hesitate to contact the US manufacturer, and could not provide us the ECCN. Even if the Japanese

manufacture knows the EAR, it is rather rare to get timely answer from the US manufacturer. It was very time consuming work for the Japanese manufacturer and sometime this may cause delay of shipment.

- 2) The definition of "2nd incorporation of US origin item" is not clear. BIS should make 2nd incorporation of US origin item out of control. BIS should make clear announcement together with the clear definition of "2nd incorporation", It is very difficult to get exact data/information of US content of the component and it makes the calculation of "de minimis rule" almost impossible.
- 3) We usually ask a manufacturer not to use US origin parts with ECCN if the final product may be exported to the US sensitive nations. Also we ask a manufacturer to do effort not to use US origin parts of EAR99 also.
- 4) We have experience that US origin parts were replaced by Japanese equivalent for the shipment to CHINA.
- 5) We heard that a part of software on digital still camera was replaced by Japanese origin software before starting export business.
(The digital camera had been designed for Japanese market only)

25. Since no substitutes for the US-origin items are available so far, we reluctantly continue to adopt US-origin items. From the viewpoint of business expansion, however, we have been looking for appropriate substitutes. In some products, we try to use non US-origin items as long as they are equivalent to the US items in quality.

26. We have had numerous cases where we took steps to confirm whether or not an item would be subject to the re-export regulations of the US before proceeding with a business transaction. Until now, we have not had any problematic cases, however, if we were to find a case in the future where we have a US-origin item that is classified and subject to the re-export regulations, we will more than likely take efforts to procure a suitable made-in-Japan alternative.

27. We purchased products with incorporated encryption ICs, which were subject to EAR, from a Japanese company temporary with the aim of export, and then inquired to the US encryption IC maker about the possibility of application of Part 740.17 ENC to the item, which of ENC (b) (2) or (b)(3) was applicable, and the CCATS number for the item. The Japanese company also inquired to them whether ENC was applicable to the item. The US maker gave us no adequate responses to any of our inquiries. We thought about making a classification request to BIS or applying for individual license. Considering the cost-effectiveness and the waiting time for BIS response, however, we judged that such application would be impractical and cancelled our plan to export the above product. Since then, we have never purchased similar items with the aim of export. Above is the case in which US re-export control prevented us from exporting the product, for which an encryption license was available by Japanese law.

28.

Case-1: We declined the offer of maintenance and renewal project of the existing control system installed in a plant in Philippines, due to its recent and majority acquisition by Iranian State-owned companies. Before the acquisition, the owners of the Filipino company are from Non-E:1 countries, and US contents did not exceed the de minimis

Level. After the acquisition, we assumed that the company is of Iranian Government, the US contents of our system products is supposed to be exceeded the 10% de minimis Level, thus subject to EAR. We further took that OFAC control will strictly apply. US contents spread widely in this specific system , and made it difficult for us to work for ECCN classification and license application. Thus, we declined.

Case-2: To calculate de minimis level of our product, we have to often ask parts vendors to provide US-content data and it forces them extra works. We sometimes struggle for getting their understanding of the outline and contents of US Laws and Regulations to be applied outside of U.S.A.

29. We often have to spare a lot of time and energy for negotiating certain modifications or preparations of contracts with our vendors regarding interpretation of EAR, because of its complexity, ambiguity and difference from Japanese regulations, specifically the concept of direct products, de minimis rule, restrictions on sanctioned countries, etc.
Subject items: LSI, telecommunication software, etc.

30. Considering the rigidness of US re-export control, we make it a rule not to adopt any parts on CCL as long as we can find their substitutes, which are not US-origin.