

Exhibit 5

Comments in response to questionnaire Category No.2 (c)

Question:

The questions of category No. 1 asked you about the controls of US-origin items in your company. Here in category 2, we ask you about the control status of your customers to whom you sell US-origin items or products that contain US-origin items. Your “customers” in this case mean:

- (i) Your overseas customers (excluding those in the US) in case you export your products from Japan, or
- (ii) Your domestic customers in case you sell your products in Japan knowing that those will be exported from the customers.
- (b) It seems your customers are not implementing any controls based on the US regulations, since you have never been asked from them whether those are US-origin or not.
 - (b-1) Your customers have refused to buy your products because they are of US-origin.
 - (b-2) Your customers have asked you to change your US-origin products to those of non US-origin.
- (c) If you answered “Yes” to either of the questions b-1 and b-2 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. "Our customers" are classified into 2 categories. One is overseas affiliates and the other is end-users. Overseas affiliates control US origin items, but we are not sure about end-users. Some of the end-users ask us about US originality, though. For those who ask us about US originality, both of the answers to questions (b-1) (b-2) are NO.
2.
 - (i) U.S.-origin item: Carbon fibrous or filamentary materials (ECCN: 1C010.b.)
 - (ii) Foreign product: Yarn, resin-impregnated or pitch-impregnated fibers (prepregs), metal or carbon-coated fibers (preforms), carbon fiber preforms, and composite structures
 - (iii) Primary destination: Republic of Korea, PRC
 - (iv) Reason for not adopting U.S.-origin items:

Certain customers declined to purchase U.S.-origin items because they did not have resources or know-how to apply for and obtain U.S. export licenses depending on the destinations, in addition to obtaining export approvals from their own government. Some customers opted for Japanese products (made by our company) instead. Not many customers understand U.S. reexport controls and can comply with them. We

once applied for a reexport license with BIS and it took more than half a year from the preparation of the application to the license approval, which resulted in the cancellation of the supply contract due to the longer-than-expected delivery. Since then, we have had to choose Japanese products instead of U.S. products in our contracts, depending on the destination.

3.

- (i) Carbon Fibers
- (ii) Prepregs and Fabrics made of Carbon Fibers
- (iii) Asian Countries
- (iv) It is very cumbersome for our customers to apply an U.S. export license.

4. One of our products that incorporated U.S.-origin electronic components required a license from the U.S. government for reexport or transfer. Larger companies were more likely to understand the situation regarding the U.S. reexport control issue while small and medium companies tended to shun away from the complexity of reexport compliance requirements.

When it took several months to obtain a license from the U.S. government, and without being given reasonable explanation while waiting for the approval, we had no way of responding to the customer in a responsible way and had some orders cancelled. These orders were cancelled not because the products are U.S.-origin but because of the U.S. government controls.

5. Components for computers, software(including OS) contained in computers

- (i) Video cameras, computers
- (ii) Iran
- (iii) The customers hope to avoid the US reexport control.

6.

- (i) U.S.-origin item: IC cards and software
- (ii) Foreign product: Automobile diagnostics systems
- (iii) Primary destination: Syria (distributors)
- (iv) Reason for not adopting U.S.-origin items:
- (v) IC cards and software had some U.S.-origin components (EAR99) inside. In addition, the diagnostics systems were designed to monitor the diagnostic result on Windows-operated PCs.

7.

- (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.

8.

- (i) U.S.-origin item: Solvent for oil extraction
- (ii) Foreign product: Oil Content Analyzer
- (iii) Primary destination: Iran
- (iv) Reason for not adopting U.S.-origin items:

Reexports of U.S.-origin items to Iran are strictly controlled for many reasons including the AT control. In order to meet the required delivery term, we had to substitute the U.S.-origin item with a Japanese equivalent, because we had no time to determine the ECCN and the license requirement of the U.S. product after failing to get relevant information from the supplier.

9.

- (i) U.S.-origin item: Components for Japanese products. The components are not available from Japanese manufacturers and are imported from U.S. suppliers.
- (ii) Foreign product: Repair parts for exported products
- (iii) Primary destination: Middle East
- (iv) Reason for not adopting U.S.-origin items:

We substituted the U.S. components, which are subject to the EAR, with equivalent or interchangeable components of non-U.S. origin. We did not export the repair parts subject to the U.S. control which could not be procured from U.S.

10.

- (i) U.S.-origin item: Rotation speed control device
- (ii) Foreign product: Power generating plant
- (iii) Primary destination: Iran
- (iv) Reason for not adopting U.S.-origin items:

There is no alternative to the U.S.-origin items at this moment.

11.

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 have to 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.

12.

Most of our products are non-U.S. origin items.

When we once had an inquiry from a major electronic manufacturer for a measuring equipment, specifying a certain type which happened to be subject to the EAR due to its U.S.-origin components, we gave the company an export control status report of the equipment.

The equipment was not controlled on the Japanese export control list but was controlled

under an ECCN XX9XX. Subsequently, the company cancelled the inquiry and asked for and actually ordered an equipment that is not subject to the U.S. control.

Nowadays, we are more and more requested to submit export control information on the U.S. reexport controls as well as Japanese controls for our products in the inquiry, especially from electronic manufacturers.

For your information, the destination for the above case was not disclosed to us because the company stated it needed the control information just for their internal control purpose, but we suppose most of our customers deal with their customers worldwide.