

**Questions and Answers at the Conference Call on Earnings Results
for the Third Quarter of the Fiscal Year 2010**

Q1) Please explain about operating income for the fourth quarter in light of cost-to-sales ratio and SG&A expenses.

A1) Inventory asset at the end of the third quarter increased compared to the beginning of the quarter because the accelerated production was continued until the end of the third quarter.

We predict cost-to-sales ratio will rise for the fourth quarter due to implementation of the planned production adjustment. We normally see increase of expenses at the close of the fiscal year, so we project SG&A expenses will increase for the fourth quarter as usual.

Q2) What do you expect concerning sales in domestic financial market for the next fiscal year?

A2) Sales of open teller systems are expected to remain favorable due to replacement demand and new installation of compact models. Banknote and coin recyclers for tellers are expected to be in continuing demand because the running machines are approaching the time to be replaced.

Q3) What do you expect concerning profitability and sales of new products, UWH-1000 for the next fiscal year?

A3) UWH-1000 is a very lucrative product. It is a product not for branches or outlets of banks but for cash-processing centers and double-digit sales of the product are projected for the next fiscal year.

Q4) Sales in the domestic financial market was very low compared to the target for the third quarter, but what causes the sales to increase for the fourth quarter?

A4) This is because installations of open teller systems both conventional and compact models, can be seen much in March.

Q5) Do you have a new strategy in order to rehabilitate slumping performance in the amusement market?

A5) The merger of the two consolidated subsidiaries of the Company, GLORY NASCA Ltd. and CREATION CARD CO., LTD. is to be effective as of April 1, 2011. The merger aims to surely capture customers' need by newly setting up marketing bases in Hokuriku and Shikoku districts, appropriately deploying salespeople, and to further expand sales by ensuring a competitive edge over competitors.