



August 5, 2009

To Whom It May Concern

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 (Tokyo Stock Exchange First Section, Code No.7270)
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Partial Correction of Consolidated Financial Results For the First Quarter of the Fiscal Year Ending March 31,2010

Fuji Heavy Industries Ltd. hereby corrects its consolidated financial results for the first quarter of fiscal year 2010 that were released on July 31, 2009. Corrected portions are underlined.

[Corrected Item]

Consolidated Financial Results For the First Quarter of the Fiscal Year Ending March 31,2010

【Corrected Portion】

5. Quarterly Consolidated Financial Statements (4) Segment Information Page 10

(Before Correction)

[Overseas Net Sales]

1st Quarter of FY 2010 (April 1, 2009 to June 30, 2009)

(Unit: Million of yen)

	North America	Europe	Other	Total
Overseas net sales	<u>117,288</u>	14,509	30,400	<u>162,197</u>
Consolidated net sales				271,323
Percentage of overseas net sales over consolidated sales	<u>43.2%</u>	5.4 %	11.2%	<u>59.8%</u>

(After Correction)

[Overseas Net Sales]

1st Quarter of FY 2010 (April 1, 2009 to June 30, 2009)

(Unit: Million of yen)

	North America	Europe	Other	Total
Overseas net sales	<u>118,925</u>	14,509	30,400	<u>163,834</u>
Consolidated net sales				271,323
Percentage of overseas net sales over consolidated sales	<u>43.8%</u>	5.4 %	11.2%	<u>60.4%</u>