

MAKITA CORP  
Form 6-K  
July 31, 2009

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**UNITED STATES SECURITIES AND EXCHANGE COMMISSION**

**Washington, D.C. 20549**

**Form 6-K**

**REPORT OF FOREIGN PRIVATE ISSUER  
PURSUANT TO RULE 13a-16 or 15d-16 UNDER  
THE SECURITIES EXCHANGE ACT OF 1934**

For the month of July, 2009

Commission file number 0-12602

**MAKITA CORPORATION**

(Translation of registrant's name into English)

3-11-8, Sumiyoshi-cho, Anjo City, Aichi Prefecture, Japan

(Address of principal executive offices)

Indicate by check mark whether the registrant files or will file annual reports under cover Form 20-F or Form 40-F.

Form 20-F  Form 40-F

Indicate by check mark if the registrant is submitting the Form 6-K in paper as permitted by Regulation S-T Rule 101

(b)(1):

Indicate by check mark if the registrant is submitting the Form 6-K in paper as permitted by Regulation S-T Rule 101

(b)(7):

Indicate by check mark whether by furnishing the information contained in this Form, the registrant is also thereby furnishing the information to the Commission pursuant to Rule 12g3-2(b) under the Securities Exchange Act of 1934.

Yes  No

If  Yes is marked, indicate below the file number assigned to the registrant in connection with Rule 12g3-2(b): 82-

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SIGNATURES

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SIGNATURES

Pursuant to the requirements of the Securities Exchange Act of 1934, the registrant has duly caused this report to be signed on its behalf by the undersigned, thereunto duly authorized.

MAKITA CORPORATION  
(Registrant)

By: /s/ Masahiko Goto  
Masahiko Goto  
President, Representative Director and  
Chief Executive Officer

Date: July 31, 2009

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Makita Corporation  
Consolidated Financial Results  
for the three months  
ended June 30, 2009  
(U.S. GAAP Financial Information)  
(English translation of KESSAN TANSHIN  
originally issued in Japanese)

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**CONSOLIDATED FINANCIAL RESULTS  
FOR THE THREE MONTHS ENDED JUNE 30, 2009**

July 31, 2009

**Makita Corporation**

Stock code: 6586

URL: <http://www.makita.co.jp/>

Masahiko Goto, President &amp; CEO

**1. Operating results of the three months ended June 30, 2009 (From April 1, 2009 to June 30, 2009)****(1) CONSOLIDATED OPERATING RESULTS**

	Yen (millions)			
	For the three months ended		For the three months ended	
	June 30, 2008	%	June 30, 2009	%
Net sales	84,636	5.0	55,395	(34.5)
Operating income	17,091	14.0	6,639	(61.2)
Income before income taxes	16,849	8.5	8,218	(51.2)
Net income attributable to Makita Corporation	11,781	4.8	5,287	(55.1)
Earning per share (Basic)		Yen		
Net income attributable to Makita Corporation common shareholders	82.81		38.38	

## Notes:

1. Amounts of less than one million yen have been rounded.
2. The table above shows the changes in the percentage ratio of net sales, operating income, income before income taxes, and net income attributable to Makita Corporation against the corresponding period of the previous year.
3. Certain reclassifications have been made to the previous years' consolidated financial statements to conform with the presentation used for the year ended June 30, 2009. The meaning of "Net income attributable to Makita Corporation" is the same as the former "Net income".

**(2) CONSOLIDATED FINANCIAL POSITION**

	Yen (millions)	
	As of March 31, 2009	As of June 30, 2009
Total assets	336,644	334,730
Shareholders' equity	283,485	286,834
Shareholders' equity ratio to total assets (%)	84.2%	85.7%
Shareholders' equity per share		Yen
	2,057.76	2,082.09

Note: The meaning of Shareholders' equity is the same as the Total Makita Corporation shareholders' equity .

**2. Dividend Information**

	Yen	
	For the year ended March 31, 2009	For the year ending March 31, 2010 (forecast)
Cash dividend per share:		
Interim	30.00	15.00
Year-end	50.00	(Note)
Total	80.00	(Note)

Notes:

1. The forecast for cash dividend announced on April 28, 2009 has not been revised.
2. While the Company has set forth under the Articles of Corporation of the Company that the record date for the payment of dividend shall be the last day of a relevant period, at the present time, the projected amount of dividends as of the said record date has not yet been determined. For further details, refer to Explanation regarding proper use of business forecasts, and other significant matters on page 2.

*English translation of KESSAN TANSHIN originally issued in Japanese*

**Table of Contents****3. Consolidated Financial Forecast for the year ending March 31, 2010 (From April 1, 2009 to March 31, 2010)**

	Yen (millions)			
	For the six months ending September 30, 2009		For the year ending March 31, 2010	
		%		%
Net sales	113,500	(35.3)	230,000	(21.8)
Operating income	8,200	(77.3)	18,000	(64.1)
Income before income taxes	7,700	(77.7)	17,000	(61.7)
Net income attributable to Makita Corporation	5,400	(78.3)	12,000	(63.9)
Earning per share (Basic)				
Net income attributable to				
Makita Corporation common shareholders	39.20		87.11	

## Notes:

1. The consolidated financial forecast for the year ending March 31, 2010 has not been revised.

2. The meaning of Net income attributable to Makita Corporation is the same as the former Net income .

**4. Other**

(1) Changes in important subsidiaries during the period (Changes in specific subsidiaries accompanied by changes in scope of consolidation): None

(2) Adoption of simplified accounting methods and accounting methods that are specific to the preparation of quarterly consolidated financial statements:

Note: Refer to [Qualitative Information and Financial Statements] Section 4 Other on page 4.

(3) Changes in principle, procedure and representation of the accounting policies concerning quarterly consolidated financial statements preparation:

Note: Refer to [Qualitative Information and Financial Statements] Section 4 Other on page 4.

(4) Number of shares outstanding (common stock)

1. Number of shares issued (including treasury stock):	As of June 30, 2009:	140,008,760
	As of March 31, 2009:	140,008,760
2. Number of treasury stock:	As of June 30, 2009:	2,245,993
	As of March 31, 2009:	2,244,755
3. Average number of shares outstanding:	For the three months ended June 30, 2009:	137,763,434
	For the three months ended June 30, 2008:	142,272,994

**Explanation regarding proper use of business forecasts, and other significant matters**

1. The consolidated financial forecast for the year ending March 31, 2010 has not been revised. Regarding the assumptions for the forecasts and other matters, refer to [Qualitative Information and Financial Statements]



Section 3 Qualitative information on consolidated financial forecast on page 3.

The financial forecasts given above are based on information as available at the present time, and include potential risks and uncertainties. As a consequence of factors above and other, actual results may vary from the forecasts provided above.

2. Makita's basic policy on the distribution of profits is to maintain a consolidated dividend payout ratio of 30% or greater, with a lower limit on annual cash dividends of 18 yen per share. However, in the event special circumstances arise, computation of the amount of dividends will be based on consolidated net income attributable to Makita Corporation after certain adjustments.

The Board of Directors plans to meet in April 2010 for a report on earnings for the year ending March 31, 2010. At the time, in accordance with the basic policy regarding profit distribution mentioned above, the Board of Directors plans to propose a dividend equivalent to at least 30% of net income attributable to Makita Corporation. The Board of Directors will submit this proposal to the General Meeting of Shareholders scheduled for June 2010.

The consolidated dividend payout ratio is calculated as annual dividends per share divided by consolidated net income attributable to Makita Corporation per share (after adjustments for special circumstances) and multiplied by 100.

*English translation of KESSAN TANSHIN originally issued in Japanese*

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**Table of Contents****[Qualitative Information and Financial Statements]****1. Qualitative Information on Consolidated Operating Results**

During the three months (the period ) ended June 30, 2009, global investment in construction and housing shrank due to the simultaneous global recession that has continued since the last fall. The business environment for Makita has remained severe.

Under such circumstances, net sales of Makita for the period decreased by 34.5% to 55,395 million yen from the same period of the previous year, mainly due to decrease in demand and the unfavorable impact of the stronger yen against other currencies. Incomes were affected by the operating rate of our production site declined because production volume was reduced in response to the decrease in demand and in order to improve inventory level. As a result, the ratio of cost of sales increased. Our selling, general, administrative and other expenses decreased by only 17.2% compared with the same period of the previous year despite our group-wide cost reduction efforts. As a result, operating income decreased by 61.2% to 6,639 million yen (operating income ratio: 12.0%). Income before income taxes decreased by 51.2% from the same period of the previous year to 8,218 million yen (income before income taxes ratio: 14.8%). Net income attributable to Makita Corporation decreased by 55.1% to 5,287 million yen (net income attributable to Makita Corporation ratio: 9.5%).

Sales results by region are as follows:

Net sales in Japan decreased by 13.5% from the same period of the previous year to 9,903 million yen, affected by continuing weak demand.

In Europe, net sales decreased by 40.5% to 24,280 million yen. Construction demand declined in Western Europe. Economic conditions in Eastern Europe have deteriorated, and sales revenues in Russia have dropped sharply, due to the impact of the financial crisis.

Net sales in North America decreased by 32.7% to 7,700 million yen, affected by continuing stagnation in the housing market.

Net sales in Asia decreased by 40.7% to 4,175 million yen, due to weak sales in the export industry and other economic stagnation.

Net sales in Central and South America decreased by 34.7% to 3,241 million yen. Sales in Middle East and Africa decreased by 36.2% to 3,080 million yen. Sales in Oceania decreased by 26.3% to 3,016 million yen.

**2. Qualitative Information on Consolidated Financial Position**

(Analysis on assets, liabilities and shareholders' equity)

The total assets as of June 30, 2009 decreased by 1,914 million yen to 334,730 million yen, compared with that as of March 31, 2009. This decrease was mainly due to the sales of marketable securities for dividend payments and to the decrease in inventories resulting from production volume adjustment.

The total liabilities as of June 30, 2009 decreased by 5,471 million yen to 45,427 million yen, compared with that as of March 31, 2009. The major cause of this decrease was the decline in trade notes and accounts payable and accrued payroll.

Total equity as of June 30, 2009 increased by 3,557 million yen to 289,303 million yen, compared with that as of March 31, 2009. This increase was mainly attributable to the decline in accumulated other comprehensive loss due to the yen's weakness against other currencies, as compared with that as of March 31, 2009.

**3. Qualitative Information on Consolidated Financial Forecast**

Since the global economic conditions and the business environment for the Makita Group are quite uncertain and unpredictable, no modification is made to the forecasts (originally announced on April 28, 2009) for consolidated operating results for the six months ending September 30, 2009 and for the full year ending March 31, 2010.

*English translation of KESSAN TANSWIN originally issued in Japanese*

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**4. Other**

- (1) Changes in important subsidiaries during the period (Changes in specific subsidiaries accompanied by changes in scope of consolidation): None
- (2) Adoption of simplified accounting methods and accounting methods that are specific to the preparation of quarterly consolidated financial statements:

With regard to the income tax expenses, the Company computes interim income tax expense by multiplying reasonably estimated annual effective tax rate, which includes the effects of deferred taxes, by year-to-date income before income taxes for the reporting period.

- (3) Changes in principle, procedure and representation of the accounting policies concerning quarterly consolidated financial statements preparation:

Starting with this fiscal year, the Company has adopted Statement of Financial Accounting Standards ( SFAS ) No.160, Noncontrolling Interests in Consolidated Financial Statements, an amendment of ARB No.51 . This Statement establishes new accounting and reporting standards for the noncontrolling interest in a subsidiary and for the deconsolidation of a subsidiary. Specifically, this statement requires the recognition of noncontrolling interests (minority interests) as equity in the consolidated financial statements. The amount of net income attributable to noncontrolling interests will be included in consolidated net income on the face of the consolidated income statement.

This statement also establishes disclosure requirements that clearly identify and distinguish between the interests of the parent and the interests of the noncontrolling owners. The adoption did not give rise to any material effect on the Company's consolidated results of operations and financial condition. These financial statements presentation requirements have been adopted retrospectively and previous year amounts in the consolidated financial statements have been reclassified or adjusted to conform to SFAS No.160.

*English translation of KESSAN TANSHIN originally issued in Japanese*

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**Table of Contents****5. Consolidated Financial Statements****(1) Consolidated Balance Sheets**

	Yen (millions)			
	As of March 31, 2009		As of June 30, 2009	
		Composition ratio		Composition ratio
<b>ASSETS</b>				
<b>CURRENT ASSETS:</b>				
Cash and cash equivalents	34,215		40,245	
Time deposits	2,623		3,682	
Marketable securities	29,470		23,860	
Trade receivables-				
Notes	2,611		2,582	
Accounts	43,078		42,177	
Less- Allowance for doubtful receivables	(1,129)		(1,231)	
Inventories	111,002		107,032	
Deferred income taxes	7,264		6,378	
Prepaid expenses and other current assets	11,269		10,866	
Total current assets	240,403	71.4%	235,591	70.4%
<b>PROPERTY, PLANT AND EQUIPMENT, at cost:</b>				
Land	18,173		18,589	
Buildings and improvements	65,223		68,385	
Machinery and equipment	74,458		75,480	
Construction in progress	4,516		3,617	
	162,370		166,071	
Less- Accumulated depreciation	(89,674)		(91,599)	

Total net property, plant and equipment	72,696	21.6%	74,472	22.2%
INVESTMENTS AND OTHER ASSETS:				
Investment securities	11,290		13,358	
Goodwill	1,987		1,983	
Other intangible assets, net	2,280		2,213	
Deferred income taxes	5,050		4,199	
Other assets	2,938		2,914	
Total investments and other assets	23,545	7.0%	24,667	7.4%
Total assets	336,644	100.0%	334,730	100.0%

*English translation of KESSAN TANSHIN originally issued in Japanese*

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	Yen (millions)			
	As of March 31, 2009		As of June 30, 2009	
		Composition ratio		Composition ratio
<b>LIABILITIES</b>				
<b>CURRENT LIABILITIES:</b>				
Short-term borrowings	239		481	
Trade notes and accounts payable	14,820		12,231	
Other payables	4,397		4,332	
Accrued expenses	5,642		4,865	
Accrued payroll	7,361		6,122	
Income taxes payable	2,772		2,046	
Deferred income taxes	50		52	
Other current liabilities	5,536		5,651	
Total current liabilities	40,817	12.1%	35,780	10.7%
<b>LONG-TERM LIABILITIES:</b>				
Long-term indebtedness	818		797	
Accrued retirement and termination benefits	7,116		6,749	
Deferred income taxes	548		556	
Other liabilities	1,599		1,545	
Total long-term liabilities	10,081	3.0%	9,647	2.9%
Total liabilities	50,898	15.1%	45,427	13.6%
<b>EQUITY</b>				

MAKITA CORPORATION SHAREHOLDERS  
EQUITY:

Common stock	23,805		23,805	
Additional paid-in capital	45,420		45,420	
Legal reserve	5,669		5,669	
Retained earnings	257,487		255,886	
Accumulated other comprehensive income (loss)	(42,461)		(37,508)	
Treasury stock, at cost	(6,435)		(6,438)	
Total Makita Corporation shareholders equity	283,485	84.2%	286,834	85.7%
NONCONTROLLING INTEREST	2,261	0.7%	2,469	0.7%
Total equity	285,746	84.9%	289,303	86.4%
Total liabilities and equity	336,644	100.0%	334,730	100.0%

	As of March 31, 2009	As of June 30, 2009
Total number of shares authorized	496,000,000	496,000,000
Number of shares issued	140,008,760	140,008,760
Number of shares issued (excluding treasury stock)	137,764,005	137,762,767
Number of treasury stock	2,244,755	2,245,993

*English translation of KESSAN TANSHIN originally issued in Japanese*

**Table of Contents****(2) Consolidated Statements of Income**

	Yen (millions)			
	For the three months ended June 30, 2008		For the three months ended June 30, 2009	
	Composition ratio		Composition ratio	
NET SALES	84,636	100.0%	55,395	100.0%
Cost of sales	49,404	58.4%	33,735	60.9%
GROSS PROFIT	35,232	41.6%	21,660	39.1%
Selling, general, administrative and other expenses	18,141	21.4%	15,021	27.1%
OPERATING INCOME	17,091	20.2%	6,639	12.0%
OTHER INCOME (EXPENSES):				
Interest and dividend income	558		210	
Interest expense	(77)		(27)	
Exchange gains (losses) on foreign currency transactions, net	(359)		1,251	
Realized gains (losses) on securities, net	(365)		145	
Other, net	1		-	
Total	(242)	(0.3)%	1,579	2.8%
INCOME BEFORE INCOME TAXES	16,849	19.9%	8,218	14.8%
PROVISION FOR INCOME TAXES:				
Current	3,131		2,269	
Deferred	1,765		556	
Total	4,896	5.8%	2,825	5.1%



NET INCOME	11,953	14.1%	5,393	9.7%
Less: Net income attributable to the noncontrolling interest	(172)	(0.2)%	(106)	(0.2)%
NET INCOME ATTRIBUTABLE TO MAKITA CORPORATION	11,781	13.9%	5,287	9.5%

**(3) Statement of Consolidated Comprehensive Income**

	Yen (millions)	
	For the three months ended June 30, 2008	For the three months ended June 30, 2009
Net income	11,953	5,393
Other comprehensive income:		
Foreign currency translation adjustment	10,328	3,006
Unrealized holding gains on available-for-sale securities	1,515	1,951
Pension liability adjustment	1	(4)
Total comprehensive income, net of tax	23,797	10,346
Comprehensive income attributable to the noncontrolling interest	(334)	(208)
Comprehensive income attributable to Makita Corporation	23,463	10,138

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**Table of Contents****(4) Condensed Consolidated Statements of Cash Flows**

	Yen (millions)	
	For the three months ended June 30, 2008	For the three months ended June 30, 2009
Net cash provided by operating activities	2,544	10,346
Net cash provided by investing activities	12,764	3,184
Net cash used in financing activities	(20,280)	(6,696)
Effect of exchange rate changes on cash and cash equivalents	1,446	(804)
Net change in cash and cash equivalents	(3,526)	6,030
Cash and cash equivalents, beginning of period	46,306	34,215
Cash and cash equivalents, end of period	42,780	40,245

**(5) Note on the preconditions for a going concern: None****(6) Condensed Operating Segment Information**

	Yen (millions)								
	For the three months ended June 30, 2008								
	Japan	Europe	North America	Asia	Other	Total	Corporate and elimi- nations	Consoli- dated	
Sales:									
(1) External customers	17,175	40,730	11,604	3,283	11,844	84,636	-	84,636	
(2) Inter-segment	16,991	1,666	1,404	26,478	27	46,566	(46,566)	-	
Total	34,166	42,396	13,008	29,761	11,871	131,202	(46,566)	84,636	
Operating expenses	30,064	35,414	12,787	25,563	9,896	113,724	(46,179)	67,545	

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Operating income	4,102	6,982	221	4,198	1,975	17,478	(387)	17,091
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Yen (millions)

For the three months ended June 30, 2009

	Japan	Europe	North America	Asia	Other	Total	Corporate and elimi- nations	Consoli- dated
Sales:								
(1) External customers	12,766	24,377	7,667	2,292	8,293	55,395	-	55,395
(2) Inter-segment	6,390	450	450	10,924	10	18,224	(18,224)	-
Total	19,156	24,827	8,117	13,216	8,303	73,619	(18,224)	55,395
Operating expenses	20,287	22,629	8,277	11,392	7,660	70,245	(21,489)	48,756
Operating income	(1,131)	2,198	(160)	1,824	643	3,374	3,265	6,639

**(7) Note in case there is any significant change in the shareholders equity:** None

*English translation of KESSAN TANSHIN originally issued in Japanese*

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**Table of Contents****SUPPORT DOCUMENTATION (CONSOLIDATED)****1. Consolidated Financial Results and Forecast**

	Yen (millions)			
	For the three months ended June 30, 2008		For the three months ended June 30, 2009	
		(%)		(%)
Net sales	84,636	5.0	55,395	(34.5)
Domestic	11,447	(5.3)	9,903	(13.5)
Overseas	73,189	6.8	45,492	(37.8)
Operating income	17,091	14.0	6,639	(61.2)
Income before income taxes	16,849	8.5	8,218	(51.2)
Net income attributable to Makita Corporation	11,781	4.8	5,287	(55.1)
Earning per share (Basic)				
Net income attributable to				
Makita Corporation common shareholders (Yen)	82.81		38.38	
Employees	10,515		10,112	

	Yen (millions)					
	For the year ended March 31, 2009		For the six months ending September 30, 2009 (Forecast)		For the year ending March 31, 2010 (Forecast)	
		(%)		(%)		(%)
Net sales	294,034	(14.2)	113,500	(35.3)	230,000	(21.8)
Domestic	46,222	(11.4)	20,500	(15.9)	41,500	(10.2)
Overseas	247,812	(14.7)	93,000	(38.5)	188,500	(23.9)
Operating income	50,075	(25.3)	8,200	(77.3)	18,000	(64.1)
Income before income taxes	44,443	(32.9)	7,700	(77.7)	17,000	(61.7)
Net income attributable to						

Makita Corporation	33,286	(27.7)	5,400	(78.3)	12,000	(63.9)
Earning per share (Basic)						
Net income attributable to Makita Corporation common shareholders (Yen)	236.88		39.20		87.11	
Employees	10,412		-		-	

## Notes:

1. The table above shows the changes in the percentage ratio of Net sales, Operating income, Income before income taxes, and Net income attributable to Makita Corporation against the corresponding period of the previous year.
2. Certain reclassifications have been made to the previous years' consolidated financial statements to conform with the presentation used for the year ended June 30, 2009. The meaning of Net income attributable to Makita Corporation is the same as the former Net income.
3. Please refer to page 3 for the qualitative information on consolidated financial forecast for the six months and fiscal year 2010.

*English translation of KESSAN TANSHIN originally issued in Japanese*

**Table of Contents****2. Consolidated Net Sales by Geographic Area**

	Yen (millions)					
	For the three months ended June 30, 2008		For the three months ended June 30, 2009		For the year ended March 31, 2009	
		(%)		(%)		(%)
Japan	11,447	(5.3)	9,903	(13.5)	46,222	(11.4)
Europe	40,835	8.5	24,280	(40.5)	137,113	(14.5)
North America	11,440	(16.3)	7,700	(32.7)	42,289	(25.0)
Asia	7,036	29.8	4,175	(40.7)	21,995	(2.8)
Other regions	13,878	17.6	9,337	(32.7)	46,415	(8.9)
Central and South America	4,960	29.6	3,241	(34.7)	16,738	(0.2)
The Middle East and Africa	4,826	19.5	3,080	(36.2)	16,466	(11.9)
Oceania	4,092	4.0	3,016	(26.3)	13,211	(14.9)
Total	84,636	5.0	55,395	(34.5)	294,034	(14.2)

Note: The table above sets forth Makita's consolidated net sales by geographic area based on the customer's location for the periods presented. Accordingly, it differs from operating segment information on page 8. The table above shows the changes in the percentage ratio of Net sales against the corresponding period of the previous year.

**3. Exchange Rates**

	Yen				
	For the three months ended June 30, 2008	For the three months ended June 30, 2009	For the year ended March 31, 2009	For the six months ending September 30, 2009 (Forecast)	For the year ending March 31, 2010 (Forecast)
Yen/U.S. Dollar	104.56	97.36	100.71	95	95
Yen/Euro	163.44	132.66	144.07	125	125

**4. Sales Growth in local currency basis (Major subsidiaries)**

For the three  
months ended  
June 30, 2009

	(%)
U.K.	(30.1)
Germany	(4.3)
France	(10.7)
Russia	(51.7)
U.S.A.	(27.4)
China	(25.8)
Brazil	(5.7)
Makita Gulf (UAE) *	(33.3)
Australia	3.8

\*Including export sales for the Middle East and Africa.

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*English translation of KESSAN TANSHIN originally issued in Japanese*

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**Table of Contents****5. Production Ratio (unit basis)**

	For the three months ended June 30, 2008	For the three months ended June 30, 2009	For the year ended March 31, 2009
	(%)	(%)	(%)
Domestic	20.7	19.7	19.4
Overseas	79.3	80.3	80.6

**6. Consolidated Capital Expenditures, Depreciation and Amortization, and R&D cost**

	Yen (millions)			For the year
	For the three months ended June 30, 2008	For the three months ended June 30, 2009	For the year ended March 31, 2009	ending March 31, 2010 (Forecast)
Capital expenditures	5,458	3,129	17,046	13,000
Depreciation and amortization	2,181	2,024	8,887	8,800
R&D cost	1,686	1,606	6,883	7,200

**11***English translation of KESSAN TANSHIN originally issued in Japanese*