

Summary of Consolidated Financial Results for the First Three Months of the Fiscal Year Ending March 31, 2010

July 30, 2009

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 Listing: Tokyo Stock Exchange 1st Section
 Osaka Securities Exchange 1st Section
 Fukuoka Stock Exchange
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Scheduled date to file quarterly securities report: August 13, 2009
 Scheduled date to commence dividend payments: –

Figures less than one million yen have been omitted.

1. Consolidated financial results for the first three months of the fiscal year ending March 31, 2010 (From April 1, 2009 to June 30, 2009)

(1) Consolidated operating results (cumulative) *(Percentages indicate year-on-year changes.)*

	Net sales		Operating income		Ordinary income		Net income	
	<i>millions of yen</i>	%	<i>millions of yen</i>	%	<i>millions of yen</i>	%	<i>millions of yen</i>	%
For the three months ended								
June 30, 2009	17,659	(10.4)	617	(71.0)	510	(77.5)	287	(79.6)
June 30, 2008	19,706	–	2,125	–	2,272	–	1,413	–

	Net income per share	Diluted net income per share
For the three months ended	<i>yen</i>	<i>yen</i>
June 30, 2009	1.79	–
June 30, 2008	8.81	–

(2) Consolidated financial position

	Total assets	Net assets	Equity ratio	Net assets per share
As of	<i>millions of yen</i>	<i>millions of yen</i>	%	<i>yen</i>
June 30, 2009	81,311	21,721	26.7	135.35
March 31, 2009	84,489	21,733	25.7	135.43

Reference: Equity

As of June 30, 2009: ¥21,721 million

As of March 31, 2009: ¥21,733 million

2. Cash dividends

(Record date)	Cash dividends per share				
	First quarter-end	Second quarter-end	Third quarter-end	Year-end	Annual
	<i>yen</i>	<i>yen</i>	<i>yen</i>	<i>yen</i>	<i>yen</i>
For the year ended March 31, 2009	–	–	–	5.00	5.00
For the year ending March 31, 2010	–				
For the year ending March 31, 2010 (Forecast)		–	–	3.50	3.50

Note: Revision of the forecast in the first quarter of FY2010: No

3. Consolidated forecast for the fiscal year ending March 31, 2010 (From April 1, 2009 to March 31, 2010)

(Percentages indicate year-on-year changes.)

	Net sales		Operating income		Ordinary income		Net income		Net income per share
	<i>millions of yen</i>	%	<i>millions of yen</i>	%	<i>millions of yen</i>	%	<i>millions of yen</i>	%	<i>yen</i>
For the six months ending September 30, 2009	33,000	(13.3)	2,000	(51.8)	1,900	(55.3)	1,100	(57.4)	6.85
For the year ending March 31, 2010	65,000	(16.1)	4,000	(43.3)	3,800	(45.2)	2,200	(28.8)	13.71

Note: Revision of the forecasts in the first quarter of FY2010: No

4. Others

- (1) **Significant changes in subsidiaries during the period** (changes in specified subsidiaries that affected the scope of consolidation): None
- (2) **Application of simplified accounting and special accounting for preparing the quarterly consolidated financial statements:** Yes

Note: For more details, please refer to the section of "4. Others" of "[Qualitative Information and Financial Statements]" on pages 5-6.

- (3) **Changes in accounting policies, procedures and methods of presentation for preparing the quarterly consolidated financial statements (changes described in the section pertaining to changes in significant matters forming the basis of preparing the quarterly consolidated financial statements, if applicable)**

- A. Changes due to adoption of revised accounting standards: Yes
- B. Changes due to other reasons: None

Note: For more details, please refer to the section of "4. Others" of "[Qualitative Information and Financial Statements]" on pages 5-6.

(4) Number of issued shares (common stock)

A.	Total number of issued shares at the end of the period (including treasury stock)	
	As of June 30, 2009	161,955,000 shares
	As of March 31, 2009	161,955,000 shares
B.	Number of treasury shares at the end of the period	
	As of June 30, 2009	1,476,515 shares
	As of March 31, 2009	1,474,990 shares
C.	Average number of shares during the period (cumulative from the beginning of the fiscal year)	
	For the three months ended June 30, 2009	160,478,885 shares
	For the three months ended June 30, 2008	160,486,540 shares

*** Explanation and other specific matters concerning proper use of the forecast**

All forward-looking statements in this document are based on information currently available and on certain assumptions that we consider reasonable. Actual results may vary significantly due to various factors. Regarding the assumptions in the projected results above and cautionary statements concerning the use of these projections, see “3. Qualitative information on consolidated forecast” of “[Qualitative Information and Financial Statements]” on page 5.

[Qualitative Information and Financial Statements]

1. Qualitative information on consolidated operating results

The Japanese economy during the first three months of the fiscal year ending March 31, 2010 began to show signs of partial economic improvement such as a slight easing of the financial crisis as a result of the countermeasures in various countries designed to create financial stability, and the contraction in the extent of the decline of corporate production activity as a result of economic measures, such as the large-scale economic stimulus measures in China, beginning to take effect. Nevertheless, the future direction of the real economy continued to be uncertain.

Under the above circumstances, the Sasebo Group posted consolidated orders received of ¥3,802 million, a decrease of 37.6% over the same period of the previous fiscal year. One of the factors behind this result was a decrease in orders for marine equipment. The Group posted a total consolidated sales amount of ¥17,659 million, a decrease of 10.4% over the same period of the previous fiscal year, and as a result, the order backlog at the end of the three months period under review reached ¥224,047 million, a decrease of 11.1% over the same period of the previous fiscal year. In terms of income, the recorded sales included new shipbuilding work that had low profitability conditions due to the change to a new vessel type. As a result of this and other factors, consolidated operating income was ¥617 million, a decrease of 71.0% from the same period of the previous fiscal year. Ordinary income was ¥510 million, a decrease of 77.5%, and net income was ¥287 million, a decrease of 79.6%.

Operating results by business segment are as follows:

(1) Shipbuilding

The Group posted orders received of ¥1,377 million in the shipbuilding business, a 10.5% decrease over the same period of the previous fiscal year. Included in this amount were ship repairs for commercial vessels. Net sales amounted to ¥14,739 million for new shipbuilding and ship repair work, a 9.9% decrease over the same period of the previous fiscal year. Newly-built ships delivered during the three months period under review totaled 2 ships: 1 unit of 115,000 DWT crude oil carrier and 1 unit of 115,000 DWT product carrier. As a result, order backlog for new shipbuilding came to 32 units. In terms of income, operating income was ¥94 million, a 94.0% decrease over the same period of the previous fiscal year, reasons for this included work that had low profitability conditions being recorded in sales.

(2) Machinery and steel structure

The Group posted consolidated orders received of ¥2,149 million for its machinery and steel structure business, a 49.7% decrease over the same period of the previous fiscal year, representing 39 orders of equipment-related work such as marine equipment and general industrial machinery and 2 steel structure construction. Net sales reached ¥2,645 million, a 13.5% decrease over the same period of the previous fiscal year. In terms of income, operating income was ¥775 million, a 3.8% decrease over the same period of the previous fiscal year, which was due to the decrease in sales, etc.

(3) Others

Other business segments are comprised mainly of transport business, etc. The Group posted orders received of ¥274 million, for a 4.1% decrease over the same period of the previous fiscal year. Net sales of ¥274 million were posted, a 4.1% decrease over the same period of the previous fiscal year, and an operating income of ¥36 million was posted, a 44.8% decrease over the same period of the previous fiscal year.

2. Qualitative information on consolidated financial position

(1) Assets

Current assets were ¥46,306 million, a decrease of ¥4,341 million from the previous fiscal year-end. This was mainly due to the use of funds for capital investment and payment of income taxes and a decrease in cash and deposits as a result of a decrease in advance received. Non-current assets were

¥35,005 million, an increase of ¥1,163 million from the previous fiscal year-end. This was mainly due to an increase in property, plant and equipment by capital investment, and an increase in investment securities as a result of a recovery in the stock markets, etc.

As a result, total assets were ¥81,311 million, a decrease of ¥3,177 million from the previous fiscal year-end.

(2) Liabilities

Current liabilities were ¥51,111 million, a decrease of ¥3,095 million from the previous fiscal year-end. This was mainly due to a decrease in accrued income taxes due to payment of income taxes and a decrease in advance received despite an increase in short-term loans payable as a result of the procurement of short-term operating funds. Non-current liabilities were ¥8,479 million, a decrease of ¥69 million from the previous fiscal year-end.

As a result, total liabilities were ¥59,590 million, a decrease of ¥3,165 million from the previous fiscal year-end.

(3) Net assets

Total net assets were ¥21,721 million, a decrease of ¥12 million from the previous fiscal year-end. This was due to a decrease in retained earnings as a result of payment of dividends despite an increase in valuation difference on available-for-sale securities due to the recovery in the stock market.

3. Qualitative information on consolidated forecast

Although the task of predicting purchase price trends for steel and other materials and equipment and other potential impacts on the Group's performance continues to be difficult, the Group's consolidated operating results during the first three months of the fiscal year ending March 31, 2010 was in line with the Group's plan. Consequently, there are no changes in the forecast for the fiscal year ending March 31, 2010, released at the time of the announcement of financial statements on May 15, 2009. Any future changes will be properly disclosed if such occurs.

4. Others

(1) **Significant changes in subsidiaries during the period** (changes in specified subsidiaries that affected the scope of consolidation)

No items to report

(2) **Application of simplified accounting and special accounting for preparing the quarterly consolidated financial statements**

[Application of simplified accounting]

Calculation method of income taxes, deferred tax assets and deferred tax liabilities

The calculation of the income tax payment amount is effectuated based on the method in which the addition and subtraction items and tax deduction items are limited to the important items only.

Pertaining to the determination of the recoverability of deferred tax assets, because of the recognition of the absence of any material changes in business environment and other factors and in temporary differences or other events occurring after the end of the previous fiscal year, the forecasts and tax planning used in the previous consolidated fiscal year are used.

[Application of special accounting for preparing the quarterly consolidated financial statements]

No items to report

(3) Changes in accounting policies, procedures and methods of presentation for preparing the quarterly consolidated financial statements

[Changes in accounting standards for recording construction revenue and cost of construction]

Previously, revenue from construction contracts was accounted for by the percentage of completion method for projects lasting one year or more (three months or more for vessel repair operations) and with a contract amount of ¥100 million or more. Other projects were accounted for by the completed-contract method. However, from the first quarter of the fiscal year under review, the “Accounting Standard for Construction Contracts” (ASBJ Statement No. 15, December 27, 2007) and the “Guidance on Accounting Standard for Construction Contracts” (ASBJ Guidance No. 18, December 27, 2007), are adopted and, concerning the completed portion by the end of the first quarter of all construction contracts including contracts existing at the beginning of the first quarter, the percentage-of-completion method is applied if the outcome of the construction activity is deemed certain (percentage of completion estimated by the cost-ratio method), otherwise the completed-contract method is applied.

Please note that net sales, gross profit, operating income, ordinary income and income before income taxes were not affected by this change.

5. Consolidated financial statements
(1) Consolidated balance sheets

(in millions of yen, unless otherwise noted)

	As of June 30, 2009	As of March 31, 2009 (Summary)
Assets		
Current assets		
Cash and deposits	11,820	16,858
Notes and accounts receivable—trade	27,273	25,732
Marketable securities	540	1,040
Merchandise and finished goods	16	15
Work in process	2,042	2,127
Raw materials and supplies	854	1,240
Deferred tax assets	1,711	1,748
Other current assets	2,053	1,891
Allowance for doubtful receivables	(6)	(6)
Total current assets	46,306	50,647
Non-current assets		
Property, plant and equipment		
Buildings and structures, net	8,515	8,484
Land	7,090	7,084
Other, net	11,680	11,038
Total property, plant and equipment	27,285	26,607
Intangible assets	193	211
Investments and other assets		
Investment securities	4,664	3,888
Others	3,133	3,416
Allowance for doubtful receivables	(271)	(281)
Total investments and other assets	7,526	7,022
Total non-current assets	35,005	33,841
Total assets	81,311	84,489

(in millions of yen, unless otherwise noted)

	As of June 30, 2009	As of March 31, 2009 (Summary)
Liabilities		
Current liabilities		
Notes and accounts payable—trade	21,458	24,244
Notes payable for equipment	1,641	1,476
Short-term loans payable	5,661	2,514
Accrued income taxes	204	1,839
Advance received	17,582	18,918
Reserve for guaranteed contracts	54	54
Reserve for loss on construction contracts	2,637	2,442
Other current liabilities	1,872	2,717
Total current liabilities	51,111	54,206
Non-current liabilities		
Long-term loans payable	1,370	1,488
Deferred tax liabilities	0	0
Reserve for retirement benefits	6,724	6,678
Reserve for special repairs	33	27
Other non-current liabilities	350	354
Total non-current liabilities	8,479	8,549
Total liabilities	59,590	62,755
Net assets		
Shareholders' equity		
Common stock	8,414	8,414
Capital surplus	5,148	5,148
Retained earnings	8,731	9,245
Treasury stock	(976)	(975)
Total shareholders' equity	21,317	21,832
Valuation and translation adjustments		
Valuation difference on available-for-sale securities	403	(99)
Total valuation and translation adjustments	403	(99)
Total net assets	21,721	21,733
Total liabilities and net assets	81,311	84,489

(2) Consolidated statements of income (cumulative)*(in millions of yen, unless otherwise noted)*

	For the three months ended June 30, 2008	For the three months ended June 30, 2009
Net sales	19,706	17,659
Costs of sales	16,926	16,352
Gross profit	2,779	1,306
Selling, general and administrative expenses	654	689
Operating income	2,125	617
Non-operating income		
Interest and dividend income	78	40
Foreign exchange gains	105	–
Other	14	17
Total non-operating income	198	57
Non-operating expenses		
Interest expenses	48	48
Foreign exchange losses	–	110
Other	3	5
Total non-operating expenses	51	164
Ordinary income	2,272	510
Extraordinary income		
Gain on sales of non-current assets	62	0
Reversal of allowance for doubtful receivables	29	1
Total extraordinary income	91	1
Extraordinary loss		
Loss on sales of non-current assets	–	1
Loss on disposal of non-current assets	27	14
Loss on valuation of investment securities	2	0
Other	0	–
Total extraordinary losses	30	15
Income before income taxes	2,333	497
Income taxes—current	859	190
Income taxes—deferred	60	18
Total income taxes	920	209
Net income	1,413	287

(3) Consolidated statements of cash flows

(in millions of yen, unless otherwise noted)

	For the three months ended June 30, 2008	For the three months ended June 30, 2009
Cash flows from operating activities		
Income before income taxes	2,333	497
Depreciation and amortization	497	762
Increase (decrease) in allowance for doubtful receivables	(29)	(10)
Increase (decrease) in reserve for loss on construction contracts	660	195
Increase (decrease) in reserve for retirement benefits	46	46
Increase (decrease) in reserve for special repairs	(6)	6
Interest and dividend income	(78)	(40)
Interest expenses	48	48
Foreign exchange losses (gains)	(99)	0
Loss (gain) on sales of non-current assets	(62)	0
Loss (gain) on disposal of non-current assets	27	14
Loss (gain) on valuation of investment securities	2	0
Decrease (increase) in notes and accounts receivable—trade	3,115	(1,541)
Decrease (increase) in inventories	(281)	470
Decrease (increase) in consumption taxes refund receivable	(188)	187
Decrease (increase) in other current assets	(47)	(333)
Increase (decrease) in notes and accounts payable—trade	1,728	(2,046)
Increase (decrease) in advance received	(1,890)	(1,336)
Increase (decrease) in other current liabilities	(722)	(842)
Others	246	—
Subtotal	5,298	(3,920)
Interest and dividends received	71	36
Interest paid	(45)	(59)
Income taxes paid	(47)	(1,831)
Net cash provided by (used in) operating activities	5,275	(5,774)

(in millions of yen, unless otherwise noted)

	For the three months ended June 30, 2008	For the three months ended June 30, 2009
Cash flows from investing activities		
Payments into time deposits	(500)	–
Purchase of short-term investment securities	(530)	–
Proceeds from sales and redemption of securities	530	500
Purchase of property, plant and equipment	(2,021)	(2,011)
Proceeds from sales of property, plant and equipment	63	2
Purchase of intangible assets	(23)	–
Purchase of investment securities	(58)	–
Payments of loans receivable	–	(2)
Collection of loans receivable	0	0
Others	19	27
Net cash used in investing activities	(2,521)	(1,484)
Cash flows from financing activities		
Net increase (decrease) in short-term loans payable	1,790	3,247
Repayment of long-term loans	(218)	(218)
Payments for redemption of bonds	(50)	–
Dividends paid	(802)	(802)
Payments for purchases of treasury stock	(0)	(0)
Others	(1)	(3)
Net cash provided by financing activities	717	2,221
Effect of exchange rate changes on cash and cash equivalents	37	(0)
Increase (decrease) in cash and cash equivalents	3,509	(5,037)
Cash and cash equivalents at beginning of period	17,807	16,898
Cash and cash equivalents at end of period	21,317	11,860

(4) Notes on premise of going concern

No items to report

(5) Segment information

[Information by business segment]

For the three months ended June 30, 2008

(in millions of yen)

	Shipbuilding	Machinery	Steel structure	Others	Total	Elimination and corporate	Consolidated
Net sales							
(1) Outside customers	16,361	1,858	1,199	286	19,706	–	19,706
(2) Inter-segment sales and transfers	–	–	359	413	773	(773)	–
Total	16,361	1,858	1,558	699	20,479	(773)	19,706
Operating income (loss)	1,579	951	(145)	65	2,451	(325)	2,125

(Notes) 1. Businesses are segmented taking into consideration the similarities in the types and nature of products and their manufacturing and sales method as well as the income tabulation classification, related assets, etc.

2. Main products of each business segment:

- (1) Shipbuilding: Building, repair, and conversion of oil tankers, bulk carriers, coal carriers, ore carriers, log carriers, LPG vessels, container carriers, naval ships, marine research vessels, etc.
- (2) Machinery: Steel making and processing machinery, press machinery, heat exchangers, pressure vessels, towers/vessels, boilers for marine use, marine machinery such as fin stabilizers, crankshafts and marine diesel machinery parts, rudders
- (3) Steel structure: Bridges, floating pontoons, hydraulic gates, steel penstocks, steel frames, cable cranes, steel pools, marine structures such as pontoons/caissons
- (4) Others: Transportation service, facility management, golf course, agencies, others

For the three months ended June 30, 2009

(in millions of yen)

	Shipbuilding	Machinery and steel structure	Others	Total	Elimination and corporate	Consolidated
Net sales						
(1) Outside customers	14,739	2,645	274	17,659	–	17,659
(2) Inter-segment sales and transfers	–	336	451	787	(787)	–
Total	14,739	2,981	725	18,447	(787)	17,659
Operating income	94	775	36	905	(288)	617

(Notes) 1. Businesses are segmented taking into consideration the similarities in the types and nature of products and their manufacturing and sales method as well as the income tabulation classification, related assets, etc.

2. Main products of each business segment:

- (1) Shipbuilding: Building, repair, and conversion of oil tankers, bulk carriers, coal carriers, ore carriers, log carriers, LPG vessels, container carriers, naval ships, marine research vessels, etc.
- (2) Machinery and steel structure: Steel making and processing machinery, press machinery, heat exchangers, pressure vessels, towers/vessels, boilers for marine use, marine machinery such as fin stabilizers, crankshafts and marine diesel machinery parts, rudders, bridges, floating pontoons, hydraulic gates, steel penstocks, steel frames, cable cranes, steel pools, marine structures such as pontoons/caissons
- (3) Others: Transportation service, facility management, golf course, agencies, others

3. Additional information

The Company decided by resolution at its Board of Directors held on March 26, 2009, to withdraw from the bridges business, the mainstay product of the steel structure segment. The estimated time of withdrawal is around March 2010, which is when the construction backlog is scheduled to be completed. Because this business comprises only activities to finish construction backlog, the materiality of amounts have considerably dropped and it is no longer the size at which segment information is independently presented. Steel structure business other than the bridges business will be merged with the existing machinery business which shares similarities with respect to products and manufacturing method, and will continue. As of April 1, 2009, Machinery & Steel Structure Division was newly established. As a result, the previous business segments of "Shipbuilding," "Machinery," "Steel structure," and "Others," have been changed to "Shipbuilding," "Machinery and steel structure," and "Others."

Net sales to outside customer, inter-segment sales and transfers and operating income for "Steel structure" which is now included in "Machinery and steel structure" was ¥987 million, ¥336 million and ¥19 million, respectively.

[Information by geographic segment]

For the three months ended June 30, 2008

Not indicated because no overseas consolidated subsidiaries or branch offices existed for the three months ended June 30, 2008.

For the three months ended June 30, 2009

Not indicated because no overseas consolidated subsidiaries or branch offices existed for the three months ended June 30, 2009.

[Overseas sales]

For the three months ended June 30, 2008

	Asia	Central America	Africa	Others	Total
I. Overseas net sales (millions of yen)	10,648	4,040	47	270	15,007
II. Consolidated net sales (millions of yen)	–	–	–	–	19,706
III. Percentage of overseas net sales to consolidated net sales (%)	54.0	20.5	0.2	1.4	76.1

(Notes) 1. The classification of countries or regions is based on geographical proximity.

2. Main countries and regions affiliated to each classification:

(1) Asia: Hong Kong, Singapore, South Korea, the Philippines

(2) Central America: Panama, Bahamas

(3) Africa: Liberia

(4) Others: USA

3. "Overseas net sales" are the net sales of the Company and its consolidated subsidiaries in countries or areas outside Japan.

For the three months ended June 30, 2009

	Asia	Central America	Africa	Others	Total
I. Overseas net sales (millions of yen)	6,835	2,259	2,778	535	12,409
II. Consolidated net sales (millions of yen)	–	–	–	–	17,659
III. Percentage of overseas net sales to consolidated net sales (%)	38.7	12.8	15.8	3.0	70.3

(Notes) 1. The classification of countries or regions is based on geographical proximity.

2. Main countries and regions affiliated to each classification:

(1) Asia: Hong Kong, Singapore, the Philippines

(2) Central America: Panama

(3) Africa: Liberia

(4) Others: USA, UK, the Marshall Islands

3. "Overseas net sales" are the net sales of the Company and its consolidated subsidiaries in countries or areas outside Japan.

(6) Notes on significant changes in the amount of shareholders' equity

No items to report

6. Other information

Production, Orders Received and Sales

(1) Production

(in millions of yen, unless otherwise noted)

	For the three months ended June 30, 2009		For the three months ended June 30, 2008		Change	
	Amount	%	Amount	%	Amount	%
Shipbuilding	17,144	87.0	15,850	83.1	1,294	8.2
Machinery and steel structure	2,294	11.6	2,937	15.4	(643)	(21.9)
Others	274	1.4	286	1.5	(11)	(4.1)
Total	19,713	100.0	19,074	100.0	639	3.4

(2) Orders received

(in millions of yen, unless otherwise noted)

	For the three months ended June 30, 2009		For the three months ended June 30, 2008		Change	
	Amount	%	Amount	%	Amount	%
Shipbuilding	1,377	36.2	1,540	25.2	(162)	(10.5)
Machinery and steel structure	2,149	56.6	4,270	70.1	(2,120)	(49.7)
Others	274	7.2	286	4.7	(11)	(4.1)
Total	3,802	100.0	6,097	100.0	(2,294)	(37.6)

(3) Order backlog

(in millions of yen, unless otherwise noted)

	As of June 30, 2009		As of June 30, 2008		Change	
	Amount	%	Amount	%	Amount	%
Shipbuilding	211,504	94.4	236,027	93.7	(24,523)	(10.4)
Machinery and steel structure	12,543	5.6	15,867	6.3	(3,324)	(21.0)
Others	–	–	–	–	–	–
Total	224,047	100.0	251,895	100.0	(27,847)	(11.1)

(Notes) 1. Order backlog is described by the completed-contract method. Of order backlog amounts for the end of the first quarter of the current fiscal year, ¥29,678 million for shipbuilding and ¥4,590 million for machinery and steel structure and for the end of the first quarter of the previous fiscal year, ¥24,122 million for shipbuilding and ¥2,200 million for machinery and steel structure are recorded as sales by the percentage of completion method.

2. Order backlog as of March 31, 2009 was devaluated by ¥158 million due to the foreign exchange rate fluctuation. The difference was reflected by reducing the amount from the order backlog.

(4) Sales

(in millions of yen, unless otherwise noted)

	For the three months ended June 30, 2009		For the three months ended June 30, 2008		Change	
	Amount	%	Amount	%	Amount	%
Shipbuilding	14,739	83.5	16,361	83.0	(1,621)	(9.9)
Machinery and steel structure	2,645	15.0	3,058	15.5	(413)	(13.5)
Others	274	1.5	286	1.5	(11)	(4.1)
Total	17,659	100.0	19,706	100.0	(2,047)	(10.4)