

**Summary of Consolidated Financial Results
for the First Nine Months of the Fiscal Year Ending March 31, 2011
<under Japanese GAAP>**

January 27, 2011

Company name: **Sasebo Heavy Industries Co., Ltd.**
 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: February 10, 2011
 Scheduled date to commence dividend payments: –
 Preparation of supplementary material on quarterly financial results: None
 Holding of quarterly financial results presentation meeting: None

Figures less than one million yen have been omitted.

**1. Consolidated financial results for the first nine months of the fiscal year ending
March 31, 2011 (From April 1, 2010 to December 31, 2010)**

(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 nine months ended								
December 31, 2010	46,027	(7.1)	5,334	(7.6)	5,090	(3.6)	4,217	35.8
December 31, 2009	49,524	(12.9)	5,772	2.1	5,279	(6.7)	3,106	(4.6)

	Net income per share	Diluted net income per share
For the nine months ended	<i>yen</i>	<i>yen</i>
December 31, 2010	26.28	–
December 31, 2009	19.36	–

(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>
December 31, 2010	83,681	28,391	33.9	176.93
March 31, 2010	80,840	25,126	31.1	156.57

Reference: Equity

As of December 31, 2010: ¥28,391 million

As of March 31, 2010: ¥25,126 million

2. Cash dividends

	Annual dividends				
	First quarter-end	Second quarter-end	Third quarter-end	Year-end	Total
	<i>yen</i>	<i>yen</i>	<i>yen</i>	<i>yen</i>	<i>yen</i>
For the year ended March 31, 2010	–	–	–	4.00	4.00
For the year ending March 31, 2011	–	–	–		
For the year ending March 31, 2011 (Forecast)				5.00	5.00

Note: Revision of the forecast in the current quarter: None

3. Consolidated forecast for the fiscal year ending March 31, 2011 (From April 1, 2010 to March 31, 2011)

(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 year ending March 31, 2011	65,000	2.1	6,000	(25.3)	5,700	(23.0)	5,000	33.9	31.16

Note: Revision of the forecast in the current quarter: None

4. **Others** (For details, please refer to “Other information” on page 4 of the Attached Materials)

(1) **Changes in significant subsidiaries during the current quarter:** None

Note: Changes in specified subsidiaries that affected the scope of consolidation during the current quarter

(2) **Application of simplified accounting and special accounting:** Yes

Note: Application of simplified accounting and special accounting for preparing the quarterly consolidated financial statements

(3) **Changes in accounting policies, procedures and methods of presentation**

A. Changes due to adoption of revised accounting standards: Yes

B. Changes due to other reasons: None

Note: Changes in accounting policies, procedures and methods of presentation for preparing quarterly consolidated financial statements stated in the section of “changes in significant matters forming the basis of preparing the quarterly consolidated financial statements”

(4) **Number of issued shares (common stock)**

A. Total number of issued shares at the end of the period (including treasury stock)

As of December 31, 2010	161,955,000 shares
As of March 31, 2010	161,955,000 shares

B. Number of treasury shares at the end of the period

As of December 31, 2010	1,481,728 shares
As of March 31, 2010	1,478,734 shares

C. Average number of outstanding shares during the period
(cumulative from the beginning of the fiscal year)

For the nine months ended December 31, 2010	160,475,593 shares
For the nine months ended December 31, 2009	160,477,728 shares

*** Indication regarding execution of quarterly review procedures**

This quarterly financial results report is exempt from the quarterly review procedures pursuant to the Financial Instruments and Exchange Act. At the time of disclosure of this quarterly financial results report, the quarterly review procedures are incomplete.

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

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 conditions in the forecasts above and cautionary statements concerning the use of these forecasts, see “Qualitative information on consolidated forecast” on page 3 of the Attached Materials to this quarterly financial results report.

Attached Materials

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1. Qualitative information on consolidated financial results for the first nine months

(1) Qualitative information on consolidated operating results

During the nine months of the fiscal year ending March 31, 2011, the Japanese economy initially followed a path of recovery in the first half of the fiscal year, benefitting from export growth that was propelled by overseas economic recovery as well as from the effects of economic measures; since that time, however, despite the continuing economic growth of emerging countries, particularly China, the Japanese economy has fallen into a period of stagnation, owing to its exports being weakened by the steep appreciation of the yen on the foreign-exchange market.

Under the above circumstances, the Sasebo Group posted consolidated orders received of ¥21,547 million, an increase of 149.4% from the same period of the previous fiscal year. One of the factors behind this result was that we started again to accept new shipbuilding orders. The Group posted total consolidated sales of ¥46,027 million, a decrease of 7.1% from the same period of the previous fiscal year resulting from such factors as the withdrawal from the bridges business in the machinery business. The consolidated order backlog at the end of the third quarter of the current fiscal year was ¥97,792 million, a decrease of 48.8% from the same period of the previous fiscal year, mainly attributed to our unwillingness of getting new shipbuilding orders for about a year-and-a-half since September 2008 and the cancellation of new shipbuilding contracts for 8 units received up to the previous fiscal year, despite the acceptance of new shipbuilding orders mentioned above. In terms of income, although the sales recording of new shipbuilding was more profitable than those of the same period of the previous fiscal year, because of the absence of the reversal of a reserve for the loss on construction contracts that was posted in the same period of the previous fiscal year, consolidated operating income was ¥5,334 million, a 7.6% decrease from the same period of the previous fiscal year with ordinary income of ¥5,090 million, a 3.6% decrease. The cancellation fees relating to the cancelled new shipbuilding contracts were posted as extraordinary income, resulting in a net income of ¥4,217 million, an increase of 35.8% from the same period of the previous fiscal year.

Results by segment are as follows.

(a) Shipbuilding

The Group posted orders received of ¥16,727 million in the shipbuilding business. Included in this amount were new shipbuilding orders for 3 units of 75,000 DWT bulk carriers as well as ship repairs for United States Navy vessels and for commercial vessels, among others. New ships delivered during the nine month period totaled 6 ships: 1 unit of 115,000 DWT crude oil tanker, 3 units of 75,000 DWT bulk carriers and 2 units of 180,000 DWT bulk carriers. In addition, there was the cancellation of new shipbuilding contracts for 8 units received up to the previous fiscal year and as a result, the order backlog for new shipbuilding came to 15 units. Net sales amounted to ¥40,397 million. In terms of income, although the sales recording of new shipbuilding was more profitable than that of the same period of the previous fiscal year, because of the absence of the reversal of a reserve for the loss on construction contracts that was posted in the same period of the previous fiscal year, segment profit was ¥3,612 million.

(b) Machinery

The Group posted orders received of ¥3,967 million for its machinery business representing orders of equipment-related work for marine equipment and general industrial machinery, etc. Net sales amounted to ¥4,776 million due to the withdrawal from the bridges business among other factors. In terms of income, segment profit was ¥1,263 million as a result of the decrease in net sales and other factors.

(c) Others

Other business segments are comprised mainly of meal delivery service, etc. Orders received and net sales were both ¥852 million and segment profit was ¥70 million.

(2) Qualitative information on consolidated financial position

(Assets)

Current assets were ¥51,547 million, an increase of ¥5,529 million from the previous fiscal year-end. This was mainly due to an increase in cash and deposits resulting from delivery of new ships. The application of the completed-contract method to account for some of the new shipbuilding sales resulted in an increase of ¥2,007 million in work in process. Non-current assets were ¥32,134 million, a decrease of ¥2,688 million from the previous fiscal year-end. This was mainly due to a decrease in property, plant and equipment resulting from depreciation etc. and a decrease in investment securities due to the stock market decline.

As a result, total assets were ¥83,681 million, an increase of ¥2,841 million from the previous fiscal year-end.

(Liabilities)

Current liabilities were ¥39,264 million, a decrease of ¥1,054 million from the previous fiscal year-end. This was mainly due to a decrease in advance received despite an increase in accrued income taxes resulting from the recording of net income. Non-current liabilities were ¥16,024 million, an increase of ¥630 million from the previous fiscal year-end. This was mainly due to increases in long-term loans payable and provision for retirement benefits.

As a result, total liabilities were ¥55,289 million, a decrease of ¥424 million from the previous fiscal year-end.

(Net assets)

Total net assets were ¥28,391 million, an increase of ¥3,265 million from the previous fiscal year-end. This was mainly due to an increase in retained earnings resulting from the recording of net income despite a decrease in valuation difference on available-for-sale securities due to the stock market decline.

(3) Qualitative information on consolidated forecast

Although predicting potential impacts on the Group's future performance such as the purchase price trend for steel and other materials and equipment continues to be difficult, the consolidated operating results for the nine months of the current fiscal year were in line with the Group's plan.

Consequently, there are no changes to the forecast announced on May 26, 2010. Any future change will be appropriately disclosed.

2. Other information

(1) Summary of changes in significant subsidiaries

No items to report

(2) Summary of simplified accounting and special accounting

[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 occurred after the end of the previous fiscal year, the financial forecast and tax planning used in the previous fiscal year are used.

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

No items to report

(3) Summary of changes in accounting policies, procedures and methods of presentation

Application of “Accounting Standard for Asset Retirement Obligations,” etc.

Effective from the first quarter of the current fiscal year, “Accounting Standard for Asset Retirement Obligations” (ASBJ Statement No. 18, March 31, 2008) and “Guidance on Accounting Standard for Asset Retirement Obligations” (ASBJ Guidance No. 21, March 31, 2008) are applied.

As a result, operating income and ordinary income decreased by ¥0 million, respectively, and income before income taxes decreased by ¥8 million.

(4) Summary of significant events, etc. regarding premise of going concern

No items to report

3. Consolidated financial statements

(1) Consolidated balance sheets

(in millions of yen, unless otherwise noted)

	As of December 31, 2010	As of March 31, 2010 (Summary)
Assets		
Current assets		
Cash and deposits	25,363	22,876
Notes and accounts receivable—trade	16,902	17,155
Short-term investment securities	70	40
Merchandise and finished goods	19	16
Work in process	5,151	3,143
Raw materials and supplies	745	580
Deferred tax assets	687	308
Other	2,609	1,898
Allowance for doubtful receivables	(1)	(1)
Total current assets	51,547	46,017
Non-current assets		
Property, plant and equipment		
Buildings and structures, net	9,372	9,917
Land	7,546	7,567
Other, net	9,023	10,575
Total property, plant and equipment	25,942	28,060
Intangible assets	212	239
Investments and other assets		
Investment securities	3,465	4,052
Deferred tax assets	2,345	2,035
Other	439	706
Allowance for doubtful receivables	(271)	(271)
Total investments and other assets	5,979	6,522
Total non-current assets	32,134	34,822
Total assets	83,681	80,840

(in millions of yen, unless otherwise noted)

	As of December 31, 2010	As of March 31, 2010 (Summary)
Liabilities		
Current liabilities		
Notes and accounts payable—trade	19,584	16,168
Notes payable—facilities	224	610
Short-term loans payable	4,033	4,068
Income taxes payable	2,855	159
Advance received	10,992	16,960
Provision for construction warranties	49	56
Provision for loss on construction contracts	568	5
Other	957	2,289
Total current liabilities	39,264	40,319
Non-current liabilities		
Long-term loans payable	9,977	9,614
Deferred tax liabilities	1	2
Provision for retirement benefits	5,749	5,430
Provision for special repairs	42	35
Other	252	311
Total non-current liabilities	16,024	15,394
Total liabilities	55,289	55,713
Net assets		
Shareholders' equity		
Capital stock	8,414	8,414
Capital surplus	5,148	5,148
Retained earnings	15,751	12,175
Treasury stock	(977)	(976)
Total shareholders' equity	28,336	24,761
Valuation and translation adjustments		
Valuation difference on available-for-sale securities	55	365
Total valuation and translation adjustments	55	365
Total net assets	28,391	25,126
Total liabilities and net assets	83,681	80,840

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

	For the nine months ended December 31, 2009	For the nine months ended December 31, 2010
Net sales	49,524	46,027
Cost of sales	41,671	38,797
Gross profit	7,852	7,229
Selling, general and administrative expenses	2,079	1,895
Operating income	5,772	5,334
Non-operating income		
Interest and dividends income	74	74
Other	80	33
Total non-operating income	155	107
Non-operating expenses		
Interest expenses	185	203
Foreign exchange losses	401	120
Other	61	26
Total non-operating expenses	648	351
Ordinary income	5,279	5,090
Extraordinary income		
Gain on sales of non-current assets	20	0
Reversal of allowance for doubtful receivables	0	–
Contract cancellation revenue	–	2,042
Other	0	42
Total extraordinary income	22	2,084
Extraordinary loss		
Loss on sales of non-current assets	17	–
Loss on disposal of non-current assets	18	85
Loss on valuation of investment securities	41	42
Impairment loss	–	34
Other	16	21
Total extraordinary losses	94	184
Income before income taxes	5,206	6,991
Income taxes—current	784	3,257
Income taxes—deferred	1,316	(483)
Total income taxes	2,100	2,773
Income before minority interests	–	4,217
Minority interests in income	–	–
Net income	3,106	4,217

(3) Consolidated statements of cash flows*(in millions of yen, unless otherwise noted)*

	For the nine months ended December 31, 2009	For the nine months ended December 31, 2010
Cash flows from operating activities		
Income before income taxes	5,206	6,991
Depreciation and amortization	2,542	2,714
Impairment losses	–	34
Increase (decrease) in allowance for doubtful receivables	(10)	–
Increase (decrease) in provision for loss on construction contracts	(2,396)	563
Increase (decrease) in provision for retirement benefits	105	319
Increase (decrease) in provision for construction warranties	11	(7)
Increase (decrease) in provision for special repairs	9	7
Interest and dividend income	(74)	(74)
Interest expenses	185	203
Foreign exchange losses (gains)	0	0
Loss (gain) on sales of property, plant and equipment	(2)	(0)
Loss (gain) on disposal of non-current assets	18	85
Loss (gain) on valuation of investment securities	41	42
Decrease (increase) in notes and accounts receivable—trade	3,136	252
Decrease (increase) in inventories	799	(2,175)
Decrease (increase) in consumption taxes refund receivable	194	(276)
Decrease (increase) in other current assets	(245)	(426)
Increase (decrease) in notes and accounts payable—trade	(3,669)	4,258
Increase (decrease) in advance received	(1,154)	(5,968)
Increase (decrease) in other current liabilities	(828)	(1,335)
Other	(55)	–
Subtotal	3,814	5,207
Interest and dividends received	73	71
Interest paid	(162)	(221)
Income taxes paid	(2,530)	(577)
Net cash provided by operating activities	1,195	4,480

(in millions of yen, unless otherwise noted)

	For the nine months ended December 31, 2009	For the nine months ended December 31, 2010
Cash flows from investing activities		
Payments into time deposits	–	(1,000)
Proceeds from sales and redemption of securities	1,000	–
Purchase of property, plant and equipment	(5,129)	(1,774)
Payments for retirement of property, plant and equipment	(13)	(48)
Proceeds from sales of property, plant and equipment	47	0
Purchase of intangible assets	(4)	(32)
Proceeds from sales and redemption of investment securities	500	30
Payments of loans receivable	(2)	–
Collection of loans receivable	1	1
Other	(492)	198
Net cash used in investing activities	(4,093)	(2,626)
Cash flows from financing activities		
Net increase (decrease) in short-term loans payable	1,640	(480)
Proceeds from long-term loans	9,140	2,100
Repayment of long-term loans	(598)	(1,293)
Dividends paid	(794)	(637)
Payments for purchases of treasury stock	(0)	(0)
Other	(18)	(25)
Net cash used in financing activities	9,367	(336)
Effect of exchange rate changes on cash and cash equivalents	(0)	(0)
Increase (decrease) in cash and cash equivalents	6,468	1,517
Cash and cash equivalents at beginning of period	16,898	22,916
Cash and cash equivalents at end of period	23,367	24,433

(4) Notes on premise of going concern

No items to report

(5) Segment information

[Information by business segment]

For the nine months ended December 31, 2009

(in millions of yen, unless otherwise noted)

	Shipbuilding	Machinery and steel structure	Others	Total	Elimination and corporate	Consolidated
Net sales						
(1) Outside customers	41,196	7,536	791	49,524	–	49,524
(2) Inter-segment sales and transfers	–	805	1,299	2,104	(2,104)	–
Total	41,196	8,341	2,090	51,629	(2,104)	49,524
Operating income	4,364	2,239	64	6,667	(895)	5,772

(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, tower/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 structure 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 the 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 customers, inter-segment sales and transfers and operating income for "Steel structure," which is now included in "Machinery and steel structure," was ¥2,273 million, ¥805 million and ¥139 million, respectively.

[Information by geographic segment]

For the nine months ended December 31, 2009

Not indicated because no overseas consolidated subsidiaries or branch offices existed in the nine month period.

[Overseas sales]

For the nine months ended December 31, 2009

(in millions of yen, unless otherwise noted)

	Asia	Central America	Africa	Others	Total
I. Overseas net sales	28,662	2,970	4,607	957	37,197
II. Consolidated net sales	–	–	–	–	49,524
III. Percentage of overseas net sales to consolidated net sales (%)	57.9	6.0	9.3	1.9	75.1

(Notes) 1. The classification of countries and 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, New Zealand, the Marshall Islands, Germany, Greece

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

[Segment information]
(Additional information)

Effective from the first quarter of the current fiscal year, “Accounting Standard for Disclosures about Segments of an Enterprise and Related Information” (ASBJ Statement No. 17, March 27, 2009) and “Guidance on Accounting Standard for Disclosures about Segments of an Enterprise and Related Information” (ASBJ Guidance No. 20, March 21, 2008).

1. Overview of reportable segments

The reportable segments of the Company are constituent units of the Company whose separate financial information is obtainable. These segments are periodically examined by the Board of Directors for the purpose of deciding the allocation of business resources and evaluating the operating results.

The organizational framework of the Company is a business unit organization whose purpose is the optimal, company-wide distribution of business resources and the meticulous management of profit/loss for each business. Accordingly, the Company consists of segments divided by product based on business units, and “Shipbuilding” and “Machinery” are reportable segments.

“Shipbuilding” is engaged in building, repair and conversion of oil tankers, bulk carriers, naval ships, marine research vessels, etc. “Machinery” is engaged in manufacture and sales of crankshafts and marine diesel machinery parts, marine machinery such as fin stabilizers, and steel making and processing machinery, etc.

2. Information on net sales and profit or loss amount by reportable segment

For the nine months ended December 31, 2010

(in millions of yen, unless otherwise noted)

	Reportable segments			Others	Total	Adjustment	Amount recorded in the quarterly consolidated statement of income (Note 3)
	Shipbuilding	Machinery	Total				
Net sales							
Outside customers	40,397	4,776	45,174	852	46,027	–	46,027
Inter-segment sales and transfers	–	–	–	1,572	1,572	(1,572)	–
Total	40,397	4,776	45,174	2,425	47,599	(1,572)	46,027
Segment profit	3,612	1,263	4,876	70	4,947	387	5,334

- (Notes) 1. The “Others” category is a business segment not included in the reportable segments. It includes school meal service, golf course business and transportation business, etc.
 2. Selling, general and administrative expenses and other corporate expenses are distributed to each segment based on budget amounts and any budgetary variances between actual expenses and the budgeted amount are not distributed. These budgetary variances of ¥387 million are recorded as adjustment to segment profit.
 3. Segment profit is adjusted with operating income in the quarterly consolidated statement of income.

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

No items to report

4. Supplemental information

Production, orders received and sales

(1) Production

(in millions of yen, unless otherwise noted)

	For the nine months ended December 31, 2010		For the nine months ended December 31, 2009		Change	
	Amount	%	Amount	%	Amount	%
Shipbuilding	45,760	89.5	40,391	85.4	5,369	13.3
Machinery	4,528	8.8	6,113	12.9	(1,585)	(25.9)
Others	852	1.7	791	1.7	61	7.8
Total	51,141	100.0	47,296	100.0	3,845	8.1

(2) Orders received

(in millions of yen, unless otherwise noted)

	For the nine months ended December 31, 2010		For the nine months ended December 31, 2009		Change	
	Amount	%	Amount	%	Amount	%
Shipbuilding	16,727	77.6	3,505	40.6	13,222	377.2
Machinery	3,967	18.4	4,342	50.3	(375)	(8.7)
Others	852	4.0	791	9.1	61	7.8
Total	21,547	100.0	8,639	100.0	12,907	149.4

(3) Order backlog

(in millions of yen, unless otherwise noted)

	As of December 31, 2010		As of December 31, 2009		Change	
	Amount	%	Amount	%	Amount	%
Shipbuilding	94,098	96.2	181,008	94.7	(86,909)	(48.0)
Machinery	3,693	3.8	10,059	5.3	(6,365)	(63.3)
Others	–	–	–	–	–	–
Total	97,792	100.0	191,067	100.0	(93,275)	(48.8)

(Note) Order backlog is described by the complete contract method. Of order backlog amounts as of December 31, 2010, ¥19,813 million for shipbuilding and ¥2 million for machinery and, of those as of December 31, 2009, ¥23,352 million for shipbuilding and ¥4,804 million for machinery are recorded as sales by the percentage of completion method.

(4) Sales

(in millions of yen, unless otherwise noted)

	For the nine months ended December 31, 2010		For the nine months ended December 31, 2009		Change	
	Amount	%	Amount	%	Amount	%
Shipbuilding	40,397	87.8	41,196	83.2	(798)	(1.9)
Machinery	4,776	10.4	7,536	15.2	(2,759)	(36.6)
Others	852	1.8	791	1.6	61	7.8
Total	46,027	100.0	49,524	100.0	(3,496)	(7.1)