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[Document name]	Internal Control Report	
[Applicable laws and regulations]	Paragraph 1, Article 24-4-4 of the Financial Instruments and Exchange Law	
[Submitted to:]	Director of the Kanto Finance Bureau	
[Submitted on:]	June 29, 2010	
[Corporate name]	Minebea Co., Ltd.	
[Representative (title/name)]	Representative Director President and Chief Executive Officer	Yoshihisa Kainuma
[Chief Financial Officer]	N/A	
[Headquarters]	4106-73 Oaza Miyota, Miyota-machi, Kitasaku-gun, Nagano, Japan)	
[Submitted for Inspection to:]	Tokyo Stock Exchange Group, Inc. (2-1 Nihombashi Kabutocho, Chuo-ku, Tokyo, Japan) Osaka Securities Exchange Co., Ltd. (8-16, Kitahama 1-chome, Chuo-ku, Osaka, Japan), Nagoya Stock Exchange, Inc. (8-20, Sakae 3-chome, Naka-ku, Nagoya, Japan)	

1. [Basic Framework for Internal Control Over Financial Reporting]

Yoshihisa Kainuma, Representative Director, President and Chief Executive Officer of Minebea Co., Ltd., is responsible for the design and operation of the internal control over financial reporting that is performed by Minebea Co., Ltd. as well as that performed by its consolidated subsidiaries and affiliated company accounted for under the equity method (hereinafter collectively referred to as the “Minebea Group”). Therefore, in accordance with the report “On the Setting of the Standards and Practice Standards for Management Assessments and Audit Concerning Internal Control Over financial Reporting (Council Opinions)” (issued by the Business Accounting Council on February 15, 2007), Mr. Kainuma ensures that processes include basic internal control elements and are designed and operated appropriately in compliance with the basic framework of internal control, and also that the information contained in financial reports prepared by the Minebea Group is both appropriate and reliable.

However, internal control may not function effectively in cases where errors in judgment are made, there is carelessness or when a group of employees conspire to thwart said control. Furthermore, internal control may not apply in the event of unforeseeable changes to internal or external environments or for irregular transactions. For these reasons internal control of financial reporting is not absolutely effective in achieving its purposes and may not always be able to prevent or discover misstatements contained in financial reports.

2. [Assessment Scope, Reference Dates and Assessment Procedures]

The reference date for the assessment of internal control over financial reporting was March 31, 2010, the end of the current fiscal year, and the assessment of the Minebea Group was carried out based on generally accepted assessment standards of internal control over financial reporting in Japan.

The basic assessment procedures consisted of providing relevant personnel with questionnaire sheets and checklists after analyzing and understanding the details of both internal control with a significant impact on all consolidated financial reporting (hereinafter “entity-level internal control”) and internal control over accounting and financial reporting process; collecting their replies; making further inquiries to relevant personnel based on the answers to the questionnaires and checklists; inspecting relevant documents and verifying related records; and then selecting internal control incorporated into process in order to be performed simultaneously with the implementation of said process (hereinafter “process-level internal control”) to be assessed based on those results.

In order to assess the effectiveness of the process-level internal control described above, the details of the processes subject to assessment were first examined for the purpose of proper understanding and analysis. Key controls that were considered to have significantly influence to the reliability of financial reporting were then identified and the design and operation statuses of those key controls were assessed accordingly.

For the scope of assessment for internal control over financial reporting, assessment was carried out on entity-level internal control and internal control over accounting and financial reporting process which have a significant effect on the Minebea Group's consolidated financial reporting and for which it was considered appropriate to carry out assessment of design and operation status from an entity-level standpoint. This assessment was carried out at all of our business locations.

For the scope of assessment for process-level internal control, 9 of our business locations were identified as significant business locations by using the accumulated data of each company prior to consolidation elimination of the previous consolidated fiscal year and setting "total assets", "net assets", "sales" and "income before income taxes" as selection indicators which showed that these 9 business locations made up approximately 70% or greater of the above accumulated data for the selection indicators. Then, processes which affect sales, accounts receivables and inventories, which are the accounts closely associated with Minebea Group's business objectives, were assessed for these 9 business locations.

In addition, by considering the impact to the consolidated financial reporting, other significant processes were also included in the assessment.

3. [Results of Assessment]

Yoshihisa Kainuma, Representative Director, President and Chief Executive Officer of Minebea Co., Ltd., has concluded that the internal control over financial reporting as of the end of the current fiscal year was effective.

4. [Additional Remarks]

N/A

5. [Special Remarks]

N/A