

To whom it may concern

November 27, 2008

Company name: Fuji Heavy Industries Ltd.
Representative: Ikuo Mori, President
(Code number 7270:
First Section of the Tokyo Stock Exchange)
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Notice Regarding the Possible Uncollectibility or Delayed Collection of Receivables and the Damage to Assets

Fuji Heavy Industries Ltd. (the "Company") hereby announces that the Company may incur uncollectible receivables or the delayed collection of receivables and damage to assets that the Company holds for or in Eclipse Aviation Corporation ("Eclipse" or the "Debtor"), a trading partner of the Company, as a result of an application filed by the Debtor on November 25, 2008, in accordance with the relevant provisions under Chapter 11 of the United States Bankruptcy Code, as described below.

1. Outline of the Debtor (Eclipse)

- (1) Trade name: Eclipse Aviation Corporation
- (2) Head Office: 2503 Clark Carr Loop SE, Albuquerque, NM 87106, U.S.A.
- (3) Representative: Roel Pieper, Chairman and Chief Executive Officer
- (4) Capital stock: US\$935.6 million (¥88,891 million) (As of June 30, 2008)
- (5) Major business: Development, manufacture and sales of "Eclipse 500," small jet planes

2. Type and Amount of the Receivables and Assets that the Company holds for or in the Debtor and the Ratio thereof (as of November 26, 2008)

- (1) Type and amount of the receivables and assets
 - Accounts receivable: US\$24.8 million (¥2,355 million)
 - Investment in capital: US\$5 million (¥475 million)
 - Inventories: ¥6,584 million
- (2) Ratio of receivables and assets: Ratio of the relevant receivables and assets to the Company's net assets (¥494,423 million) at the end of the last fiscal year (March 31, 2008)
 - Accounts receivable: 0.48%
 - Investment in capital: 0.10%
 - Inventories: 1.33%

3. Future Outlook

The above description is associated with the fact that the Debtor filed an application under Chapter 11 of the United States Bankruptcy Code. The Company therefore intends to take appropriate actions to cope with the situation by taking into account the results of a forthcoming creditors' meeting.

The Company is currently conducting a scrutiny to determine the precise amounts of the

uncollectible or payment-delayed receivables, as well as of the damage to its assets. When such amounts are fixed and it thereby becomes necessary to revise the performance projections, the Company will disclose those revisions as soon as possible.

Note: The yen figures in items “1. Outline of the Debtor (Eclipse) (4) Capital stock” and “2. Type and Amount of the Receivables and Assets that the Company holds for or in the Debtor” above are converted (via tentative calculation) at the foreign exchange rate of US\$1 = ¥95.01 (TTM) as of November 26, 2008.