

## Certificate Regarding Timely Disclosure

July 3, 2006

To Tokyo Stock Exchange, Inc.  
President & CEO  
Mr. Taizo Nisjimuro

Fuji Heavy Industries Ltd. acknowledges that timely and appropriate disclosure of our company information provided to investors is essential for sound securities market. In addition to that, from the investors' viewpoint, we try to fulfill the company structure, which makes us to disclose the speedy, accurate and fair company information constantly.

I declare that we, Fuji Heavy Industries Ltd. will execute these processes in order to disclose company information timely and appropriately with earnest sincerity.

Fuji Heavy Industries Ltd.  
President & CEO  
Ikuo Mori