



**Summary of Consolidated Financial Status and Results of Operations
for the First Quarter of the Fiscal Year Ending September 30, 2008**
February 7, 2008

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1. Summary of Financial Status and Results of Operations for the First Quarter of the Fiscal Year Ending September 30, 2008 (from October 1, 2007 to December 31, 2007)

(1) Consolidated Results of Operations

(Figures have been rounded down to eliminate amounts of less than one million yen)

	Net Sales		Operating Income		Ordinary Income		Interim (Current) Net Income	
	Millions of yen	%	Millions of yen	%	Millions of yen	%	Millions of yen	%
First Quarter of year ending Sep. 30, 2008	3,964	-10.6	-92	-	-131	-	-72	-
First Quarter of year ended Sep. 30, 2007	4,433	-11.3	-74	-	-52	-	-36	-
(Reference)year ended Sep. 30, 2007	18,344	-0.2	174	-90.6	133	92.9	52	94.9

	Interim (Current) Net Income Per Share		Diluted Interim (Current) Net Income Per Share	
	Yen		Yen	
First Quarter of year ending Sep. 30, 2008	-642	03	-	-
First Quarter of year ended Sep. 30, 2007	-338	17	-	-
(Reference)year ended Sep. 30, 2007	488	50	-	-

(2) Consolidated Financial Position

	Total Assets	Net Assets	Shareholders' Equity Ratio	Net Assets Per Share	
	Millions of yen	Millions of yen	%	Yen	
First Quarter of year ending Sep. 30, 2008	26,451	12,907	41.7	97,343	26
First Quarter of year ended Sep. 30, 2007	29,475	12,781	35.8	97,988	47
(Reference)year ended Sep. 30, 2007	25,376	13,226	44.4	99,371	54

(Reference) Owned Capital: First Quarter of year ending Sep. 30, 2008 11,041 Millions of yen First Quarter of year ended Sep. 30, 2007 10,557 Millions of yen year ended Sep. 30, 2007 11,271 Millions of yen

(3) Consolidated Cash Flows

	Cash Flow from Operating Activities	Cash Flow from Investing Activities	Cash Flow from Financing Activities	Cash and Cash Equivalents at End of Period
	Millions of yen	Millions of yen	Millions of yen	Millions of yen
First Quarter of year ending Sep. 30, 2008	1,627	-1,277	908	2,848
First Quarter of year ended Sep. 30, 2007	214	-1,527	2,723	2,983
(Reference)year ended Sep. 30, 2007	4,010	-3,586	-375	1,599

2. Dividends

	Dividend Per Share	
(Record date)	First Quarter of year ended	
	Yen	
First Quarter of year ended Sep. 30, 2007	—	—
First Quarter of year ending Sep. 30, 2008	—	—

3. Projected Consolidated Earnings for the Fiscal Year Ending September 30, 2008 (October 1, 2007 - September 30, 2008)

(% indicates increase/ decrease compared to Prior Year (Annual) or Prior Interim Period)

	Net Sales		Operating Income		Ordinary Income		Net Income		Net Income Per Share	
	Millions of yen	%	Millions of yen	%	Millions of yen	%	Millions of yen	%	Yen	
Interim	8,800	-9.9	260	101.8	280	109.5	120	31.5	1,057	95
Annual	17,500	-4.6	450	158.4	490	268.4	250	372.4	2,204	05

4. Other

(1) Changes in Material Subsidiaries during the Period (causing a change in scope of consolidation) : No

(2) Adoption of Simplified Accounting Procedures : Yes

(3) Change in Accounting Method since the Most Recent Consolidated Fiscal Period : No

[Note] For more details, see P5 [Qualitative Information/ Financial Statements, etc.] 4. Other

* Explanation, other comments regarding the appropriate usage of operating projections

The forward-looking projections noted above have been determined based on information available at the time, and may include uncertainties. Actual results may be different than projections due to changes in operating results, etc.

1. Qualitative Information related to Consolidated Results of Operations

While corporate capital investment in Japan has continued to grow during the first quarter of the current consolidated fiscal period, soaring oil prices and the subprime loan problem in the United States have created an uncertain future for the world economy, leading to confusion in the financial markets that have blunted the improving corporate profit picture.

Given these conditions, the SK-Electronics Group is responding to the needs of our customers, continuing to implement group-wide improvements in product development capacity and focus on cost reduction measures, bringing together sales, technology, production and management to rapidly respond to the technological issues of our customers, leading to higher levels of trust.

However, during the first quarter of the current consolidated fiscal period, the business environment took a severe turn, resulting in SK-Electronics Group Net Sales of ¥3.964 billion (10.6% year-on-year decrease). Group profits decreased compared to the same period in the prior fiscal year, with an Operating Loss of ¥92 million for the current consolidated fiscal quarter (¥74 million loss during the same period in the prior fiscal year), an Ordinary Loss of ¥131 million for the quarter (¥52 million loss during the same period in the prior fiscal year), and a Net Loss of ¥72 million for the quarter (¥36 million loss during the same period in the prior fiscal year).

Next, we will report on the state of our business.

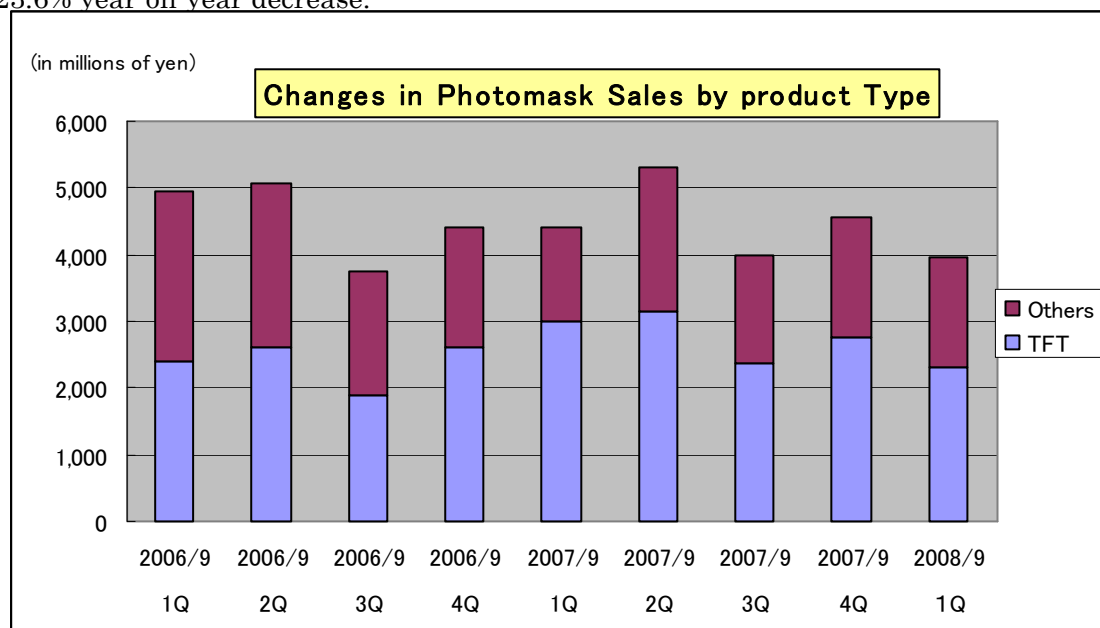
Comprehensive Large-Format Photomask Business

Net Sales	¥3.964 billion	10.2% year-on-year decrease
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During the first quarter of the current consolidated fiscal period, the LCD panel industry continued to experience major production growth among panel manufacturers, with production lines for notebook computers, monitors, and 40-inch and smaller LCD televisions continuing to operate at full capacity.

However, since panel production lines have continued operating at full capacity, the development of new equipment that normally occurs when manufacturing lines go through slow cycles has decreased. The result of this has led to Net Sales of ¥3.964 billion for the Comprehensive Large-Format Photomask Business (a 10.2% year-on-year decline).

Broken out by product, TFT Photomask net sales were ¥2.302 billion for the quarter, a 23.6% year-on-year decrease.



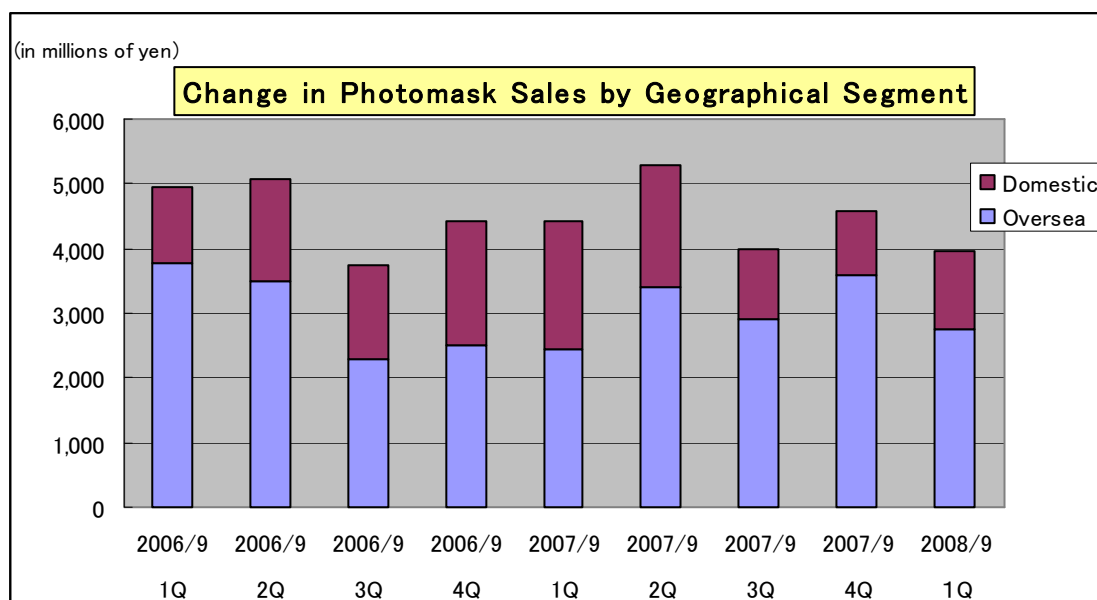
(Reference) Change in Photomask Sales by Product (In millions of yen)

	2006/9 1Q	2006/9 2Q	2006/9 3Q	2006/9 4Q	2007/9 1Q	2007/9 2Q	2007/9 3Q	2007/9 4Q	2008/9 1Q
TFT	2,399	2,606	1,880	2,598	3,012	3,144	2,371	2,760	2,302
Others	2,562	2,463	1,874	1,826	1,400	2,154	1,628	1,803	1,662
Total	4,961	5,069	3,755	4,424	4,412	5,299	4,000	4,563	3,964

Year-on-Year (In millions of yen)

	2007/9 1Q	2008/9 1Q	Year-on-Year
TFT	3,012	2,302	-23.6%
Others	1,400	1,662	18.7%
Total	4,412	3,964	-10.2%

Broken down by region, domestic Net Sales amounted to ¥1.222 billion, a 38.3% year-on-year decrease; however, overseas sales experienced a 12.8% year-on-year increase, totaling ¥2.742 billion.



(Reference) Change in Photomask Sales by product (In millions of yen)

	2006/9 1Q	2006/9 2Q	2006/9 3Q	2006/9 4Q	2007/9 1Q	2007/9 2Q	2007/9 3Q	2007/9 4Q	2008/9 1Q
Oversea	3,773	3,507	2,283	2,512	2,429	3,393	2,899	3,575	2,742
Domestic	1,188	1,561	1,471	1,912	1,982	1,905	1,100	988	1,222
Total	4,961	5,069	3,755	4,424	4,412	5,299	4,000	4,563	3,964

Year-on-Year (In millions of yen)

	2007/9 1Q	2008/9 1Q	Year-on-Year
Oversea	2,429	2,742	12.8%
Domestic	1,982	1,222	-38.3%
Total	4,412	3,964	-10.2%

(1) Fluctuations in Financial Condition

Total Assets during the first quarter of the current period increased by ¥1.075 billion over the prior consolidated fiscal year end, amounting to ¥26.451 billion. This increase was mainly due to increases in Cash and Deposits.

Meanwhile, liabilities increases by ¥1.394 billion over the prior consolidated fiscal year end, reaching ¥13.544 billion. This increase was mainly due to increases in cash from Long-Term Loans.

Total Net Assets decreased by ¥319 million compared to the prior consolidated fiscal year end, amounting to ¥12.907 billion. This change was mainly due to decreases in Retained Earnings and Minority Interests.

(2) Cash Flows

Cash and Cash Equivalents (“Cash”) increased by ¥1.248 billion during the first quarter of the current consolidated fiscal period compared to the prior consolidated fiscal year end, reaching ¥2.848 billion.

(Cash Flows from Operating Activities)

Cash earned as a result of operating activities during the first quarter of the current consolidated fiscal year was ¥1.627 billion (year-on-year increase of ¥1.413 billion). This increase was mainly due to a Net Loss before Taxes and Other Adjustments of ¥96 million, Depreciation of ¥651 million, a decrease of ¥525 million in Notes and Accounts Receivable, Trade, and an increase of ¥400 million in Notes and Accounts Payable, Trade.

(Cash Flows from Investing Activities)

Cash used as a result of investing activities during the first quarter of the current consolidated fiscal year was ¥1.277 billion (a year-on-year decrease of ¥249 million). The decrease was mainly due to cash outlays of ¥1.274 billion for the acquisition of Tangible Fixed Assets.

(Cash Flows from Financing Activities)

Cash resulting from financing activities during the first quarter of the current consolidated fiscal year was ¥908 million (a year-on-year decrease of ¥1.815 billion). This decrease was mainly due to cash inflow of ¥1.3 billion from Long-Term Loans, and repayment of Long-Term Loans in the amount of ¥394 million.

3. Qualitative Information related to Projections of Consolidated Operating Results

No changes to projections of consolidated operating results have been made since our prior announcement (November 7, 2007).

4. Other

(1) Changes in Material Subsidiaries during the Period (causing a change in scope of consolidation)

None.

(2) Adoption of Simplified Accounting Procedures

(Standards for Recording Inventory)

Inventory is calculated according to book value based on the physical inventory value at the end of the prior consolidated fiscal period, rather than by physical inventory count.

(3) Change in Accounting Method since the Most Recent Consolidated Fiscal Period

None.

5. (Accompanying Materials)

Quarterly Consolidated Financial Statements

(1) (Summary) Quarterly Consolidated Balance Sheets (un-inspection)

(Unit : thousand yen)

Category	Previous consolidated accounting period as of end of first quarter As of December 31, 2006		Consolidated accounting period as of end of first quarter As of December 31, 2007		Previous consolidated financial term Summary consolidated balance sheet As of September 30, 2007	
	Amount	Ratio	Amount	Ratio	Amount	Ratio
(Assets)						
I Current assets						
1. Cash on hand and in banks	2,983,454		2,848,133		1,599,449	
2. Trade notes and accounts receivable	6,433,857		4,253,539		4,818,209	
3. Inventories	3,358,913		2,291,791		2,327,507	
4. Deferred tax assets -current	93,819		38,555		50,661	
5. Secured income receivable	7,991		711,423		838,087	
6. Other current assets	80,492		72,237		55,304	
Allowance for doubtful accounts	-46,541		-2,090		-31,922	
Total current assets	12,911,987	43.8	10,213,591	38.6	9,657,298	38.1
II Fixed assets						
1. Property, plant and equipment						
(1) Buildings and vehicles	2,880,375		2,691,767		2,759,515	
(2) Equipment and vehicles	10,397,013		8,718,474		9,341,364	
(3) Land	904,751		1,574,035		1,574,035	
(4) Construction in progress	1,632,354		2,569,654		1,358,351	
(5) Others property, plant and equipment	176,796		142,104		153,549	
Total property, plant and equipment	15,991,291	54.3	15,696,035	59.3	15,186,816	59.8
2. Intangible fixed assets						
(1) Software	93,571		80,808		86,836	
(2) Other in tangible fixed assets	4,709		—		—	
Total intangible fixed assets	98,281	0.3	80,808	0.3	86,836	0.3
3. Investments and other assets						
(1) Investments in securities	291,262		243,894		271,298	
(2) Long-term loans receivable	1,298		2,113		733	
(3) Deferred tax assets -noncurrentent	—		5,609		—	
(4) Other assets	183,252		239,557		204,229	
Allowance for doubtful accounts	-1,486		-30,052		-30,671	
Total investments and other assets	474,327	1.6	461,121	1.7	445,588	1.8
Total fixed assets	16,563,901	56.2	16,237,966	61.4	15,719,241	61.9
Total assets	29,475,889	100.0	26,451,558	100.0	25,376,539	100.0

(Unit : thousand yen)

Category	Previous consolidated accounting period as of end of first quarter As of December 31, 2006		Consolidated accounting period as of end of first quarter As of December 31, 2007		Previous consolidated financial term Summary consolidated balance sheet As of September 30, 2007	
	Amount	Ratio	Amount	Ratio	Amount	Ratio
(Liabilities)						
I Current liabilities						
1. Trade notes and accounts payable	4,387,665		4,222,734		3,843,533	
2. Short-term borrowings	3,307,820		671,442		502,189	
3. Current portion of bonds long-term debt	1,760,596		1,820,570		1,844,054	
4. Current portion of bonds	202,364		138,142		139,100	
5. Accrued expenses	174,542		325,797		257,848	
6. Income taxes payable	82,538		8,157		—	
7. Current portion of accrued long-term liabilities on equipment	421,899		340,203		338,374	
8. Equipment bill payable	115,294		188,089		111,353	
9. Deferred tax liabilities on equipment	22,922		—		—	
10. Allowance for director's bonus	3,000		—		—	
11. Other current liabilities	238,813		192,146		253,928	
Total current liabilities	10,717,456	36.4	7,907,284	29.9	7,290,381	28.7
II Long-term liabilities						
1. Long-term debt	5,033,801		5,067,491		4,196,881	
2. Accrued long-term liabilities on equipment	849,612		509,409		595,149	
3. Postponement tax debt	33,659		—		7,095	
4. Other long-term liabilities	60,220		60,220		60,220	
Total long-term liabilities	5,977,294	20.2	5,637,120	21.3	4,859,345	19.2
Total liabilities	16,694,751	56.6	13,544,404	51.2	12,149,727	47.9
(Net assets)						
I Stockholders' equity						
1. Common stock	3,729,025	12.7	4,109,722	15.5	4,109,722	16.2
2. Capital surplus	3,954,782	13.4	4,335,413	16.4	4,335,413	17.1
3. Retained earnings	2,671,770	9.1	2,603,218	9.9	2,761,112	10.9
4. Treasury stock	-48,579	-0.2	-48,390	-0.2	-48,390	-0.2
Total stockholders' equity	10,306,998	35.0	10,999,963	41.6	11,157,857	44.0
II Valuation and translation adjustment						
1. Net unrealized holding gains on other marketable securities	87,169	0.3	29,235	0.1	45,540	0.2
2. Foreign currency translation Adjustments	163,341	0.6	12,189	0.0	68,052	0.2
Total valuation and translation adjustments	250,510	0.9	41,424	0.1	113,592	0.4
III Minority interests	2,223,629	7.5	1,865,766	7.1	1,955,362	7.7

Total net assets	12,781,138	43.4	12,907,153	48.8	13,226,812	52.1
Total liabilities and net assets	29,475,889	100.0	26,451,558	100.0	25,376,539	100.0

(2) (Summary) Quarterly Consolidated Statements of Income (un-inspection)

(Unit : thousand,%)

Category	Previous consolidated accounting period as of end of first quarter From October 1, 2006 To December 31, 2006		Consolidated accounting period as of first quarter From October 1, 2007 To December 31, 2007		Previous consolidated financial term Summary Consolidated statements of income From October 1, 2006 To September 30, 2007	
	Amount	Ratio	Amount	Ratio	Amount	Ratio
I Net Sales	4,433,001	100.0	3,964,712	100.0	18,344,870	100.0
II Cost of sales	3,971,313	89.6	3,472,350	87.6	16,281,933	88.8
Gross profit	461,688	10.4	492,361	12.4	2,062,936	11.2
III Selling, general and administrative expenses	535,767	12.1	584,565	14.7	1,888,787	10.3
Operating income or loss	-74,079	-1.7	-92,203	-2.3	174,149	0.9
IV Other income	64,120	1.4	29,970	0.8	158,470	0.9
V Other expenses	42,316	0.9	69,661	1.8	199,598	1.1
Ordinary income	-52,275	-1.2	-131,894	-3.3	133,021	0.7
VI Extraordinary gains	—	—	35,600	0.9	44,726	0.2
VII Extraordinary losses	11,404	0.2	79	0.0	59,319	0.3
Interim (Current) income before income taxes and minority interest	-63,679	-1.4	-96,374	-2.4	118,427	0.6
Current income taxes	19,264		17,359		188,808	
Prior Year Corporate, Residence, and Business Taxes	—		—		32,289	
Deferred income taxes	18,020	37,285	9,481	26,841	29,626	250,724
Minority interests in consolidated subsidiaries or less	-64,528	-1.4	-50,391	-1.3	-185,218	-1.0
Interim (Current) net Income or less	-36,435	-0.8	-72,824	-1.8	52,921	0.3

(3) (Summary) Quarterly consolidated Statement of Changes in Stockholders' Equity

Previous consolidated accounting period as of end of first quarter (un-inspection)
 (From October 1 to December 31, 2007)

(Unit : thousand yen)

	Stockholders' equity				
	Common stock	Capital surplus	Retained earnings	Treasury stock	Total Stockholders' equity
Balance at September 30, 2006	3,729,025	3,954,782	2,912,916	-48,579	10,548,144
Changes during the quarter					
Dividends from surplus			-204,710		-204,710
Quarterly net losses			-36,435		-36,435
Changes in items other than stockholders' equity during the quarter					
Total changes during the quarter			-241,146		-241,146
Balance at December 31, 2006	3,729,025	3,954,782	2,671,770	-48,579	10,306,998

	Valuation and Translation Adjustments			Minority Interests	Total Net Assets
	Valuation Differences In Available-for-Sale Securities	Translation Adjustments	Total Valuation and Translation Adjustments		
Balance at September 30, 2006	86,790	94,398	181,188	2,239,108	12,968,441
Changes during the quarter					
Dividends from surplus					-204,710
Quarterly net losses					-36,435
Changes in items other than Stockholders' equity during the quarter	378	68,943	69,321	-15,479	53,842
Total changes during the quarter	378	68,943	69,321	-15,479	-187,303
Balance at December 31, 2006	87,169	163,341	250,510	2,223,629	12,781,138

Quarterly Current Consolidated accounting period as of end of First Quarter
(From October 1 to December 31, 2007)

(Unit : thousand yen)

	Stockholders' equity				
	Common stock	Capital surplus	Retained earnings	Treasury stock	Total Stockholders' equity
Balance on September 30, 2007	4,109,722	4,335,413	2,761,112	-48,390	11,157,857
Changes during the quarter					
Dividends from Surplus			-85,070		-85,070
Special bonus to employees			-72,824		-72,824
Changes in items other than stockholders' equity during the quarter					
Total Changes during The quarter			-157,894		-157,894
Balance on December 31, 2007	4,109,722	4,335,413	2,603,218	-48,390	10,999,963

	Valuation and Translation Adjustments			Minority Interests	Total Net Assets
	Valuation Differences In Available-for-Sale Securities	Translation Adjustments	Total Valuation and Translation Adjustments		
Balance on September 30, 2007	45,540	68,052	113,592	1,955,362	13,226,812
Changes during the Consolidated Fiscal Year					
Dividends from Surplus					-85,070
Special bonus to employees					-72,824
Changes in items other than stockholders' equity during the quarter	-16,304	-55,863	-72,167	-89,596	-161,764
Total Changes during The quarter	-16,304	-55,863	-72,167	-89,596	-319,658
Balance on December 31, 2007	29,235	12,189	41,424	1,865,766	12,907,153

Prior Consolidated Fiscal Year (FYE 9/2007)

(Unit : thousand yen)

	Stockholders' equity				
	Common stock	Capital surplus	Retained earnings	Treasury stock	Total Stockholders' equity
Balance on September 30, 2006	3,729,025	3,954,782	2,912,916	-48,579	10,548,144
Changes during the Consolidated Fiscal Year					
Issuance of New Shares	380,697	380,697			761,394
Dividends from Surplus			-204,710		-204,710
Net Income			52,921		52,921
Purchase of Treasury Stock		-65	-14	188	107
Changes in items other than stockholders' equity during the quarter					
Total Changes during The quarter	380,697	380,631	-151,803	188	609,713
Balance on December 31, 2007	4,109,722	4,335,413	2,761,112	-48,390	11,157,857

	Valuation and Translation Adjustments			Minority Interests	Total Net Assets
	Valuation Differences In Available-for-Sale Securities	Translation Adjustments	Total Valuation and Translation Adjustments		
Balance on September 30, 2006	86,790	94,398	181,188	2,239,108	12,968,441
Changes during the Consolidated Fiscal Year					
Issuance of New Shares					761,394
Dividends from Surplus					-204,710
Net Income					52,921
Purchase of Treasury Stock					107
Changes in items other than stockholders' equity during the quarter	-41,250	-26,345	-67,596	-283,746	-351,342
Total Changes during the quarter	-41,250	-26,345	-67,596	-283,746	258,370
Balance on December 31, 2007	45,540	68,052	113,592	1,955,362	13,226,812

(4) (Summary) Consolidated Statement of Cash Flows

(Unit : thousand yen)

Accounts	Previous consolidated accounting period as of end of first quarter From October 1, 2006 To December 31, 2006	Consolidated accounting period as of first quarter From October 1, 2007 To December 31, 2007	Previous consolidated Financial term Summary consolidated statements of cash flows From October 1, 2006 To September 30, 2007
	Accounts	Accounts	Accounts
I Cash flows from operating activities			
1. Quarterly (current) net income/loss before provision for income taxes and minority interests(-)	-63,679	-96,374	118,427
2. Depreciation Expense	784,924	651,897	3,449,634
3. Increase in Allowance for Doubtful Accounts	8,352	-29,805	23,804
4. Increase in Reserve for Directors' Bonuses (Decrease(-))	-	-	-48,000
5. Interest Income and Dividend Income	-476	-633	-4,589
6. Interest Expense	32,762	32,838	156,183
7. Loss on Disposal of Fixed Assets	21,555	79	27,874
8. Decrease in Accounts Receivable (Increase(-))	-669,565	525,502	854,007
9. Decrease in Inventory (Increase(-))	-26,327	25,078	982,709
10. Increase in Accounts Payable (Decrease(-))	97,959	400,543	-416,176
11. Increase in Other Accounts Payable	88,385	7,982	25,584
12. Decrease in Consumption Tax Receivable	241,288	-	241,288
13. Bonuses Paid to Directors	-48,000	-	-
14. Other	-99,031	160,068	-819,248
Subtotal	368,148	1,677,178	4,591,501
15. Interest and Dividends Received	375	628	4,422
16. Interest Paid	-35,570	-32,087	-156,871
17. Corporate and Other Taxes Paid	-118,217	-17,801	-428,946
Cash Flows from Operating Activities	214,736	1,627,917	4,010,106
II Cash Flows from Investing Activities			
1. Expenditures for the Acquisition of Tangible Fixed Assets	-1,523,624	-1,274,046	-5,092,872
2. Income from the Sale of Tangible Fixed Assets	-	-	1,584,701
3. Expenditures for the Acquisition of Intangible Fixed Assets	-7,412	-2,491	-24,897
4. Expenditures for the Acquisition of Investment Securities	-3,000	-	-53,000
5. Increase in Loan Receivables	-800	-1,500	-800
6. Collection of Loans	279	120	845
7. Other	7,293	338	-100
Cash Flows from Investing Activities	-1,527,263	-1,277,579	-3,586,124
III Cash Flows from Financing Activities			
1. Net Increase in Short-Term Loans (Decrease(-))	732,905	172,266	-2,071,418
2. Proceeds from Long-Term Loans Payable	2,808,890	1,300,000	3,295,430
3. Repayment of Long-Term Loans Payable	-444,940	-394,950	-1,568,612
4. Repayment of Long-Term Equipment Accounts Payable	-168,752	-83,910	-506,741
5. Proceeds from the Issuance of Stock	-	-	761,394
6. Proceeds from the Sale of Treasury Stock	-	-	107
7. Cash Dividends	-204,710	-85,070	-204,710
8. Payment of Cash Dividends to Minority Shareholders	-	-	-80,581
Cash Flows from Financing Activities	2,723,391	908,334	-375,131
IV Exchange Differences in Cash and Cash Equivalents	19,166	-9,988	-2,823

V	Increase in Cash and Cash Equivalents	1,430,030	1,248,684	46,025
VI	Cash and Cash Equivalents, Beginning of Period	1,553,423	1,599,449	1,553,423
VII	Cash and Cash Equivalents, End of Period	2,983,454	2,848,133	1,599,449