


Principal Accounting Officer's Certificate

In my opinion, the accompanying consolidated balance sheets and consolidated statements of income and retained earnings present fairly the financial position of NEC Corporation and its consolidated subsidiary companies at September 30, 1998, and the results of their operations for the six months then ended, in conformity with accounting principles generally accepted in the United States of America applied on a consistent basis.

October 23, 1998

A handwritten signature in black ink, appearing to read 'Shigeo Matsumoto', with a stylized, flowing script.

Shigeo Matsumoto
Senior Vice President