

Hyundai Heavy Industries Co., Ltd.  
Notes to Non-Consolidated Financial Statements

December 31, 2009 and 2008

**3 . Restricted Financial Instruments**

Financial instruments which are restricted in use subject to withdrawal restrictions in relation to certain short-term and long-term borrowings, and shipbuilding contracts as of December 31, 2009 and 2008 were as follows:

<i>(In thousands of Won)</i>	<b>2009</b>	<b>2008</b>
Short-term financial instruments	₩ 16,989	2,257,812
Long-term financial instruments	3,224,878	5,460,565
	₩ 3,241,867	7,718,377