

May 7, 2010

Company Name: MEC COMPANY LTD.

Representative: Kazuo MAEDA, CEO and President

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Announcement of a Revision of the Earnings Forecast

We hereby announce that based on recent trends in business results, etc., the company has revised the earnings forecast announced on January 29, 2010 as follows.

Revision of consolidated earnings forecast figures for the full term ending March 31, 2010 (April 1, 2009 ~ March 31, 2010)

	Sales	Operating income	Ordinary income	Net income	Net income per share
Previously announced	¥ million	¥ million	¥ million	¥ million	¥
forecast (A)	5,933	710	739	575	28.65
Currently revised forecast (B)	6,098	798	804	713	35.57
Change in value (B-A)	164	88	65	138	
Rate of change (%)	2.8	12.4	8.8	24.1	
(Reference) Results for the previous term (Term ended March 2009)	6,954	878	733	287	14.16

Revision of non-consolidated earnings forecast figures for the full term ending March 31, 2010 (April 1, 2009 \sim March 31, 2010)

	Sales	Operating income	Ordinary income	Net income	Net income per share
Previously announced	¥ million	¥ million	¥ million	¥ million	¥
forecast (A)	4,366	79	393	365	18.23
Currently revised forecast (B)	4,512	105	429	482	24.06
Change in value (B-A)	146	26	35	116	
Rate of change (%)	3.4	33.7	9.0	32.0	
(Reference) Results for the previous term (Term ended March 2009)	4,673	(121)	(8)	254	0.59

Reason for the revision

In the electronics industry, since the start of 2010 shipments of products such as smartphones, personal computers and flat-screen TVs have been favorable, and demand in the printed circuit board industry is recovering.

Amid this situation, shipments of chemicals exceeded the expectations announced in our earnings forecasts on January 29, 2010. In addition, in Japan foreign tax credit was carried over to the next year and beyond. As a result, we revised the full-year earnings forecasts for the term ended March 2010 as shown above.

(Note) The earnings forecast values above are based on the information currently available to the Company and fixed assumptions that the Company judges to be reasonable. Actual results may differ significantly due to various contributing factors.