May 19, 2015

To whom it may concern:

Company Name: MEC COMPANY LTD.
Representative: Kazuo MAEDA, President & CEO
(Securities code: 4971)
Contact: Yoshihiro SAKAMOTO, Investment Relations
(TEL 06-6414-3451)

Resignation of Auditor and Appointment of Substitute Auditor as Auditor

We hereby announce that the Company's Outside Auditor, Hideaki MATSUYAMA, resigned on May 8, 2015. Furthermore, because the Company would not meet the legal requirement for the number of Auditors accompanying the resignation of Mr. Hideaki MATSUYAMA, we have appointed Substitute Auditor Takao OKUDA as Outside Auditor. The details are as follows:

1. Resigning Auditor (Outside Auditor)

(1) Name Hideaki MATSUYAMA
(2) Reasons for resignation The resignation is for his personal reasons.
(3) Date of resignation May 8, 2015

2. Newly Appointed Auditor (Outside Auditor)

(1) Name Takao OKUDA
(2) Date of appointment May 15, 2015

Furthermore, Mr. Takao OKUDA was appointed as Substitute Auditor at the 45th Ordinary General Meeting of Shareholders held on June 20, 2014, and he meets the requirements in order to be an Outside Auditor.

3. Career history of appointed Auditor

April 1996	Registered in Osaka Bar Association
	Joined Kitahama Partners
October 2002	Founded Okuda Kinoshita Law Firm, Co-Representative Lawyer
October 2005	Renamed to Minami-morimachi Law Firm, Co-Representative Lawyer
	(To present)