



August 21, 2009

Company Name: MEC COMPANY LTD.
Representative: Kazuo MAEDA, President and CEO
(Code Number: 4971)
Contact: Yoshihiro SAKAMOTO, General Manager,
CEO OFFICE
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Notice Concerning Dissolution of a Subsidiary

We hereby notify you of the fact that we have made a resolution to dissolve one of our consolidated subsidiaries, MEC USA SPECIALTY PRODUCTS INC., at a meeting of the board of directors held on August 21, 2009, as follows.

1. Reason for the Dissolution

We established a subsidiary in March 1997 for the purpose of the sale of our products in the United States. However, the subsidiary has suspended its activities since April 1, 2002 because the electronic substrate market in the United States was rapidly losing substance. The subsidiary has posted no sales in the past five years, having no influence on our consolidated results.

Seeing no prospect for the future recovery of the electronic substrate market in the United States, we have decided to dissolve the subsidiary.

2. Outline of the Subsidiary to be Dissolved

Trade Name: MEC USA SPECIALITY PRODUCTS INC.
Location: 2890 Zanker Road, Suite207, San Jose, CA, USA
Representative: Kazuo Maeda
Amount of Capital: US\$ 300 thousand
Large Shareholder and Its Holding Ratio: 100% held by us

3. Schedule of Dissolution and Liquidation

August 21, 2009 Resolution for dissolution
December 2009 Completion of liquidation (Estimated schedule)

4 . Future outlook

The dissolution and liquidation of the subsidiary will have only a minor influence on our consolidated results for the term ending in March 2010.