



3Q FY2008 Financial Announcement

FY2008 : Apr. 1, 2007 – Mar. 31, 2008

3Q FY2008 : Oct. 1, 2007 – Dec. 31, 2007

January 29, 2008 Hyogo

January 30, 2008 Tokyo

MEC COMPANY LTD.

Securities Code : 4971

URL <http://www.mec-co.com/>

3Q FY2008 Financial Summary

Financial Results



Consolidated

Unit: million ¥

	3Q FY2007	3Q FY2008
Net Sales	5,855	6,704
Operating income	1,442	1,613
Ordinary income	1,453	1,615
Net income	966	1,134

Non-consolidated

	3Q FY2007	3Q FY2008
Net Sales	4,142	4,956
Operating income	669	681
Ordinary income	674	671
Net income	426	429

Points of Business Results for 3Q FY2008



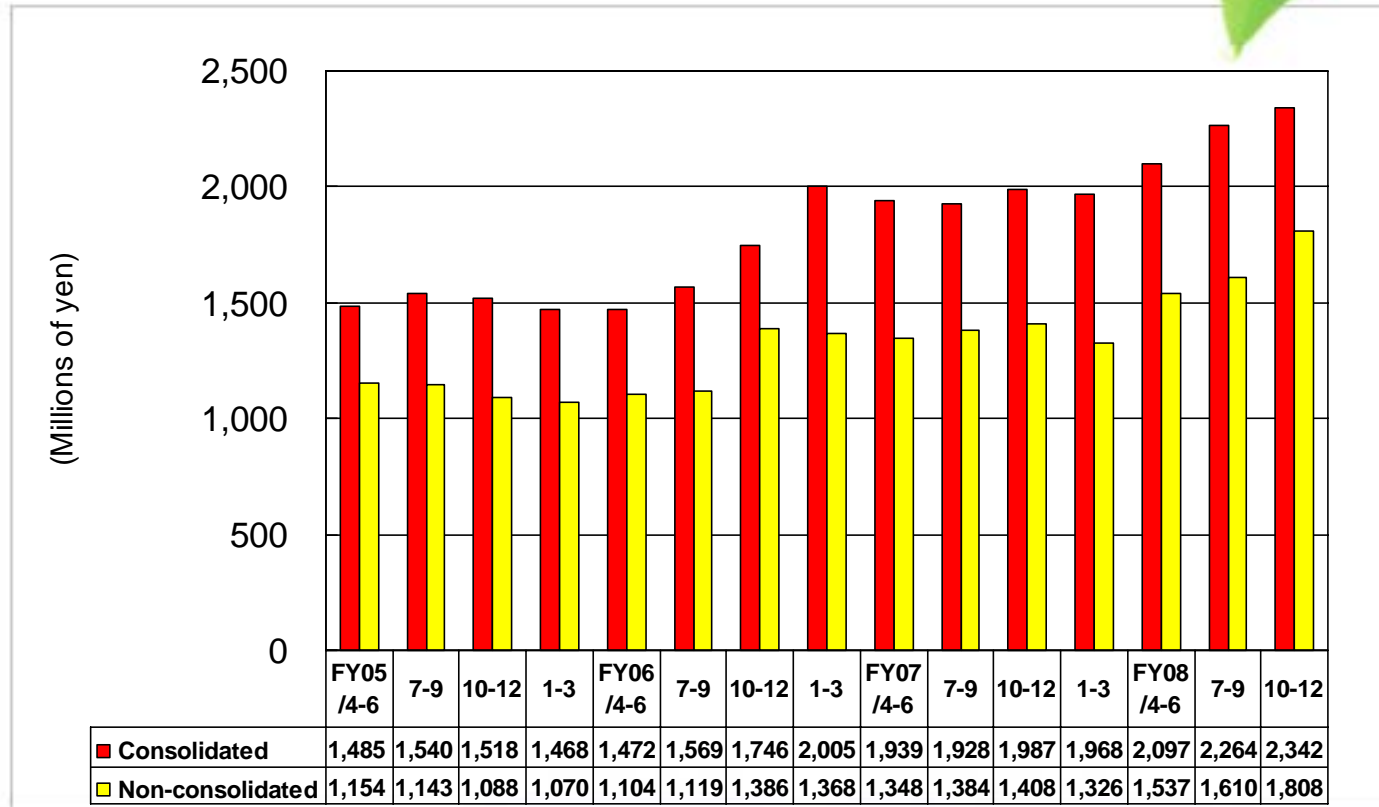
**Net sales is 674-million yen (YoY, +14.5%),
Operating income is 1613-million yen (YoY, +11.9%),
Ordinary income is 1615-million yen (YoY, +11.2%),
Net income is 1134-million yen (YoY, 17.4%).**

**The sales of agents for PCBs reached 5757-million yen,
accounting for 85.9% of the total sales (3Q FY2007: 5317-million
yen, 90.8%).**

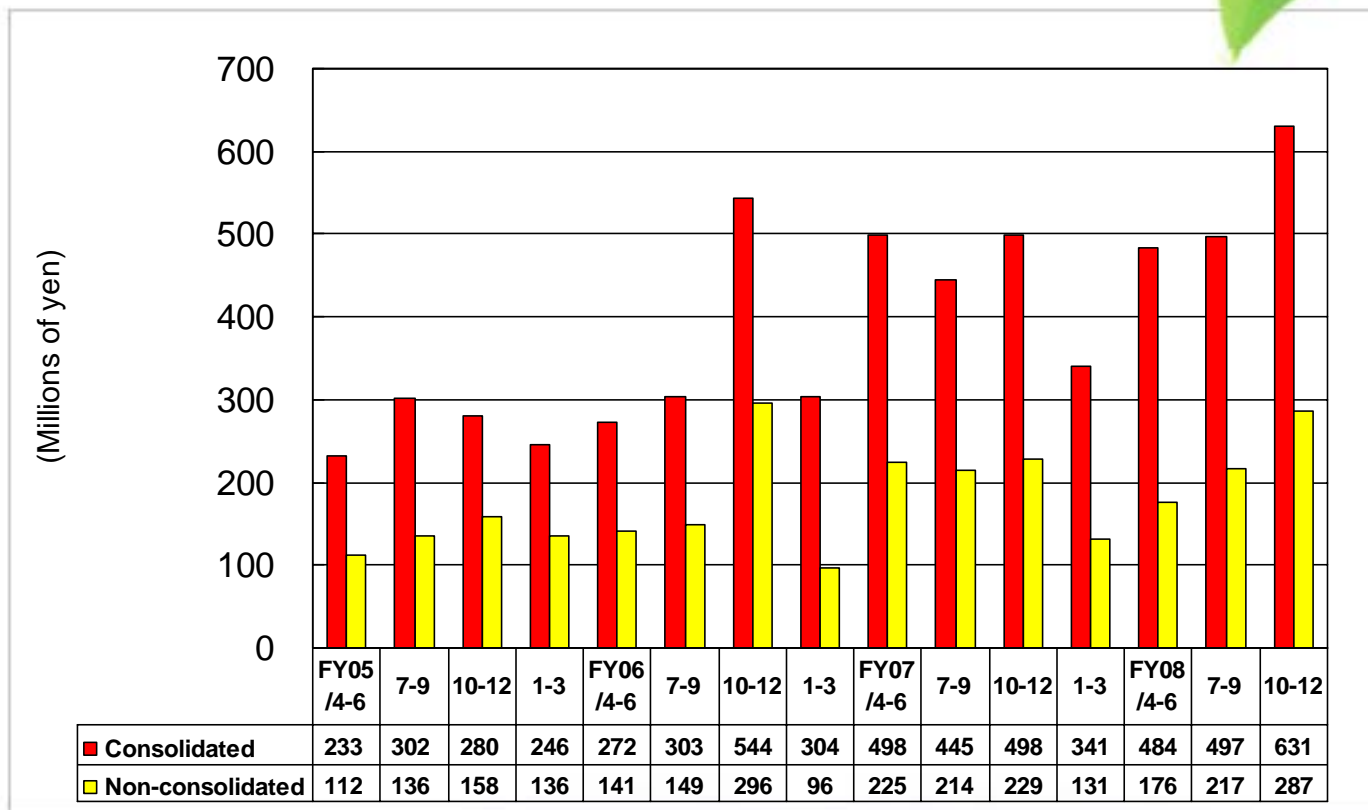
The ratio of overseas sales is 44.6%(YoY, - 2.3point).

**The CZ series sales reached 3048-million yen,
accounting for 52.9% of the agents sales. (3Q FY2007: 2879-
million yen, 54.2%).**

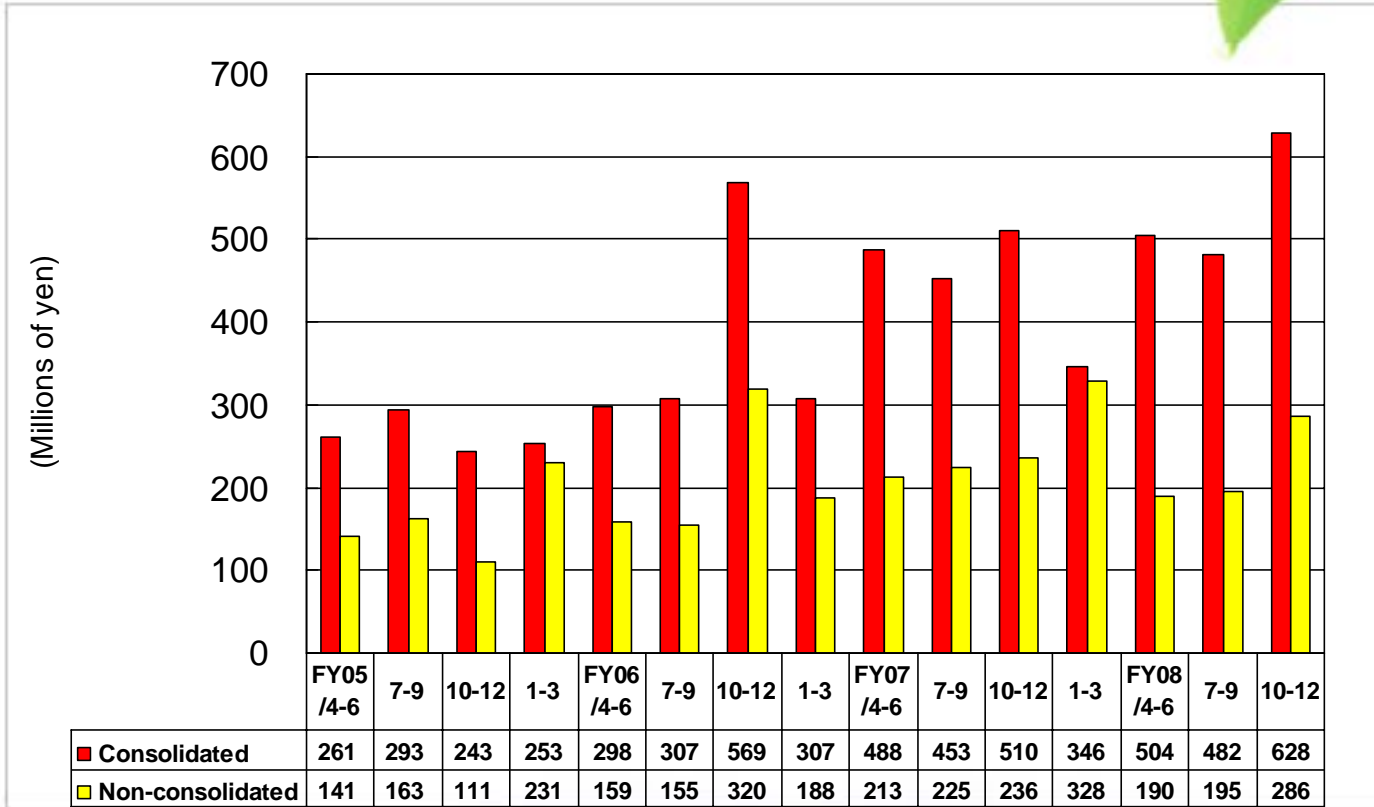
Quarterly Net Sales



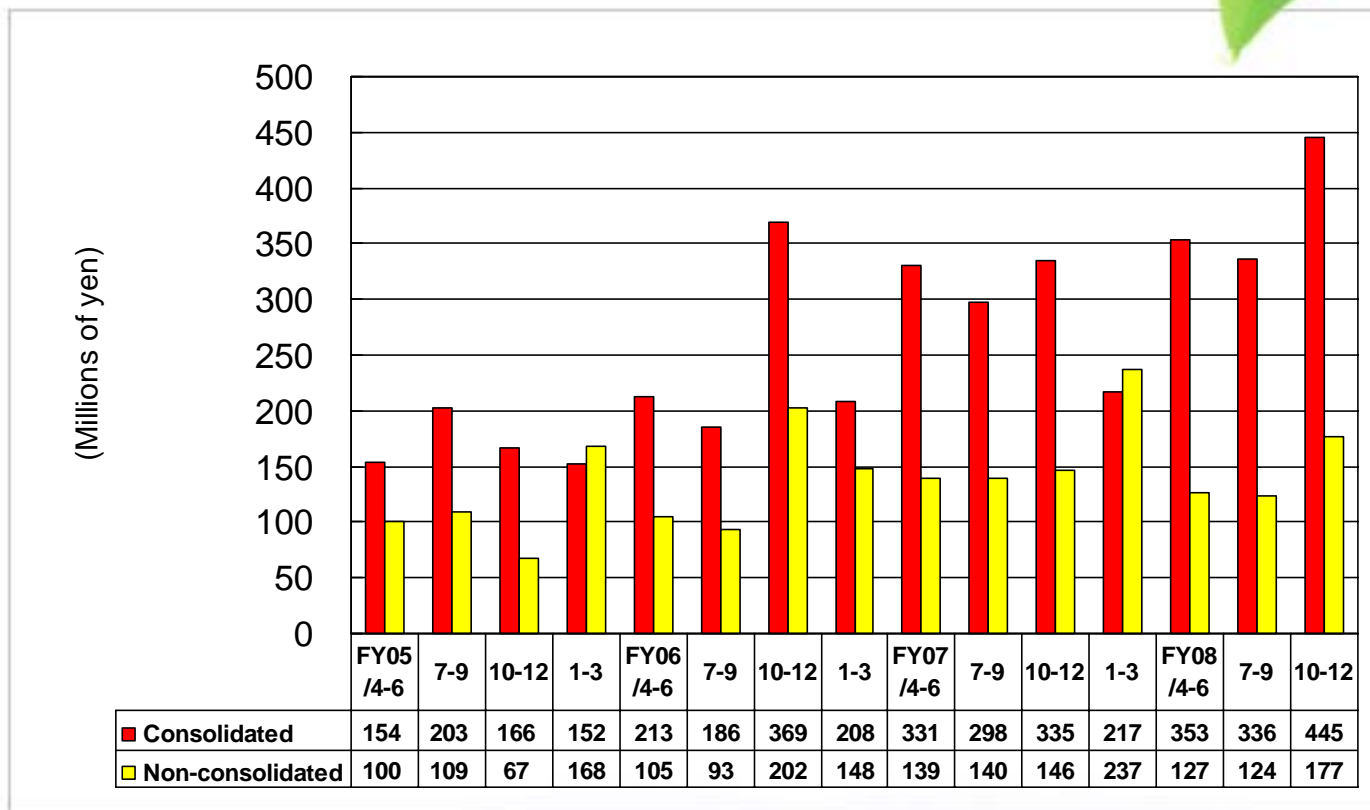
Quarterly Operating Income



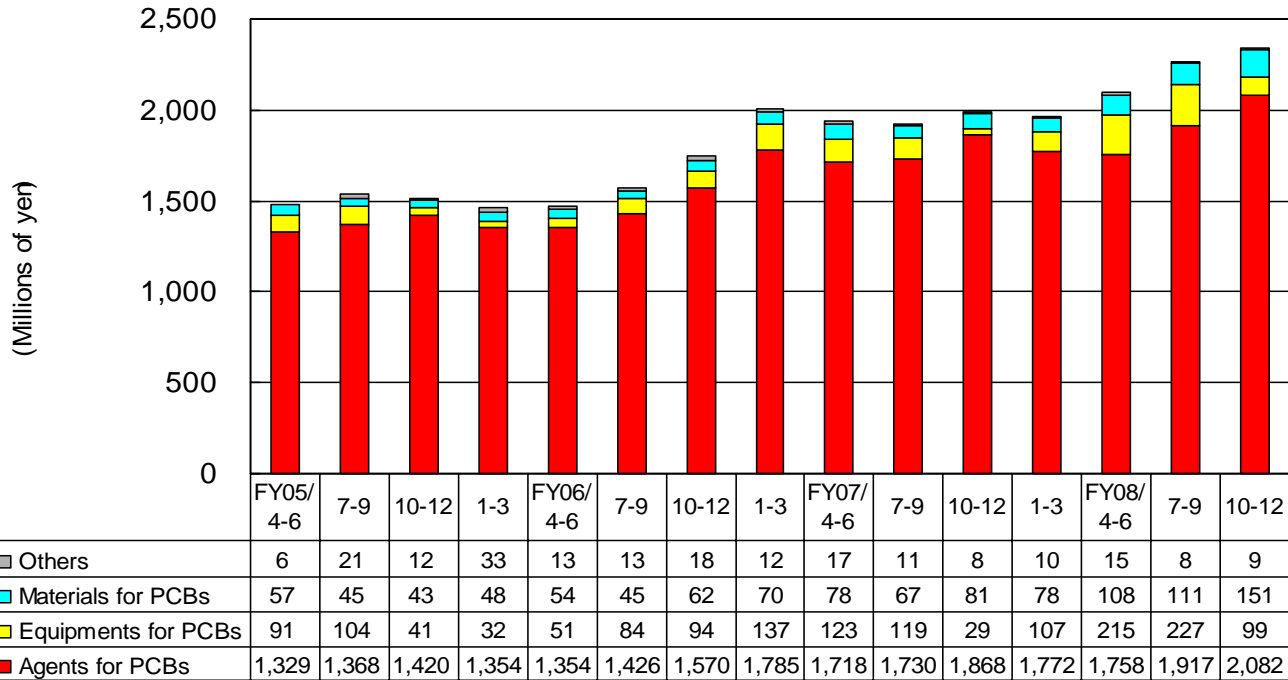
Quarterly Ordinary Income



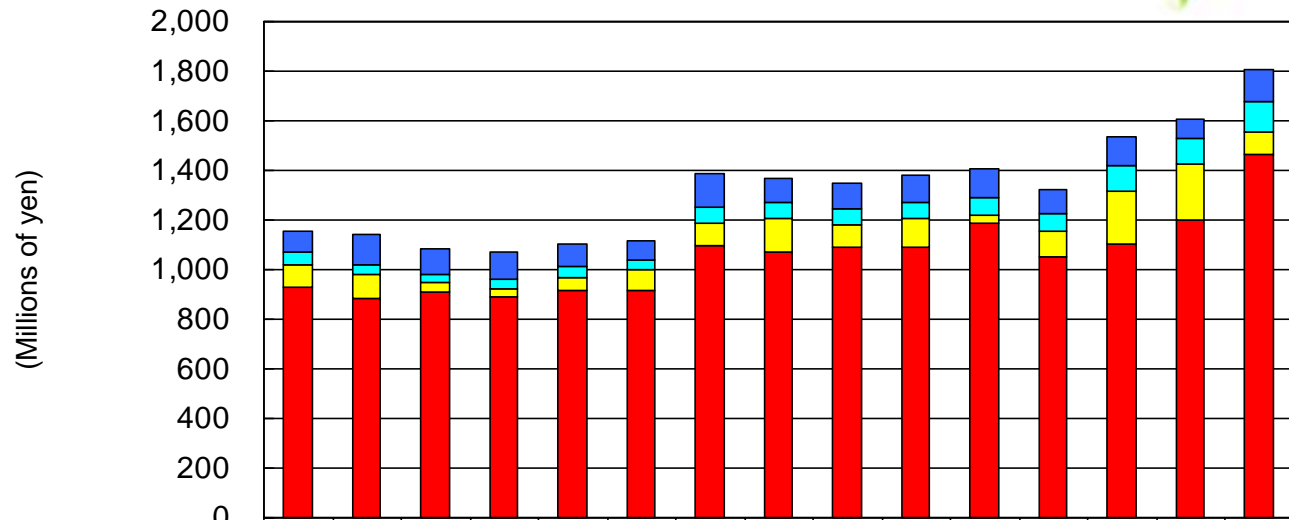
Quarterly Net Income



Quarterly Sales Trends by Product Consolidated

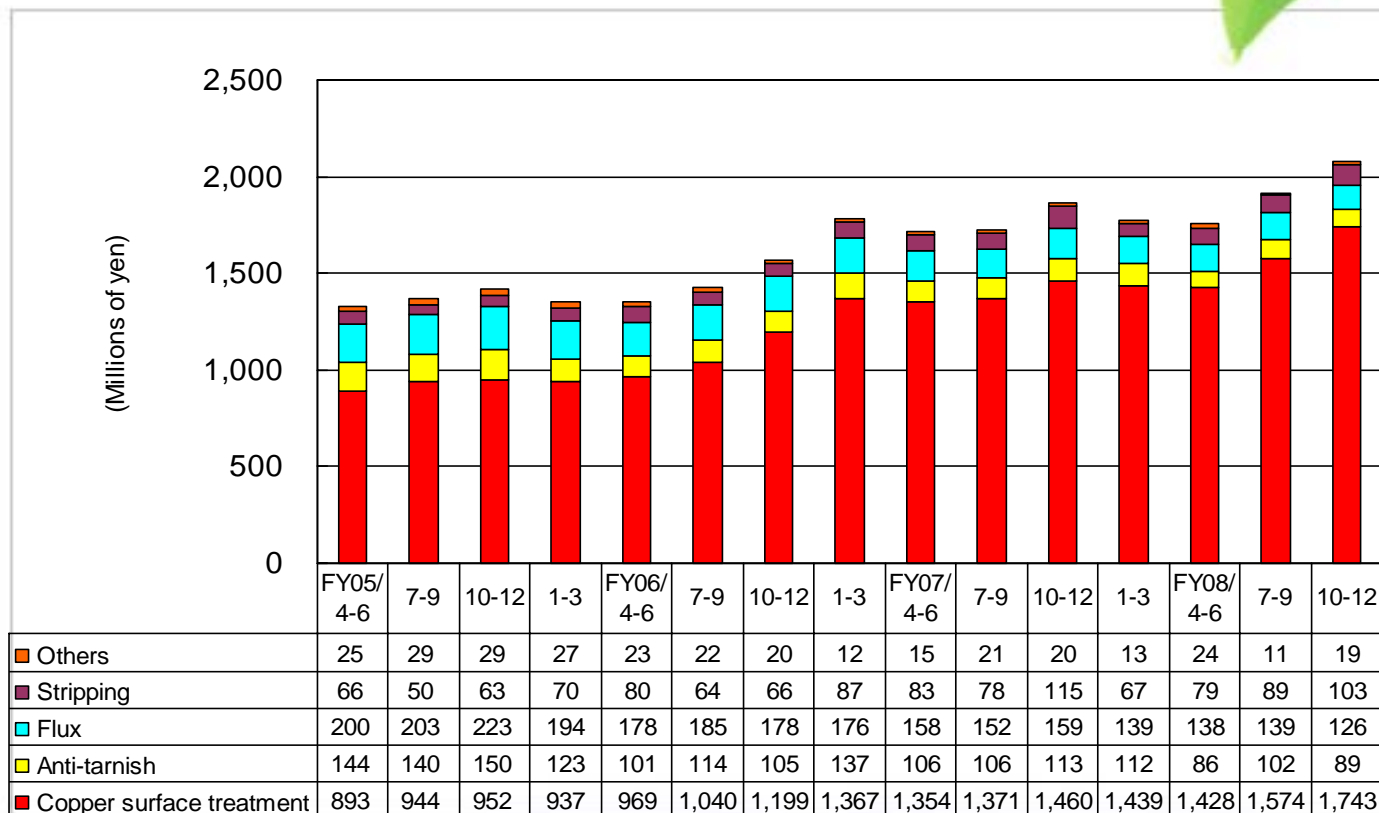


Quarterly Sales Trends by Product < Non-consolidated >



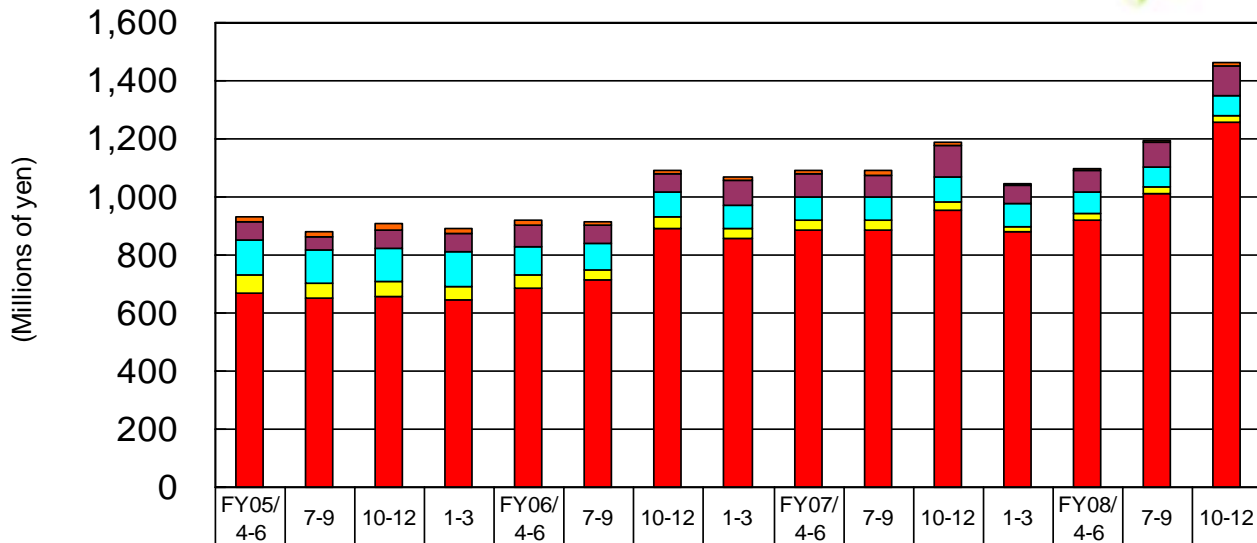
	FY05/ 4-6	7-9	10-12	1-3	FY06/ 4-6	7-9	10-12	1-3	FY07/ 4-6	7-9	10-12	1-3	FY08/ 4-6	7-9	10-12
■ Others	79	121	103	106	88	78	135	96	103	113	115	98	117	75	132
■ Materials for PCBs	54	40	35	38	47	39	62	64	65	61	75	71	102	106	117
■ Equipments for PCBs	87	98	40	32	50	83	92	135	87	118	27	106	215	227	96
■ Agents for PCBs	932	884	908	892	919	917	1,096	1,071	1,092	1,091	1,190	1,050	1,102	1,198	1,462

Quarterly Sales Trends by Agents Consolidated



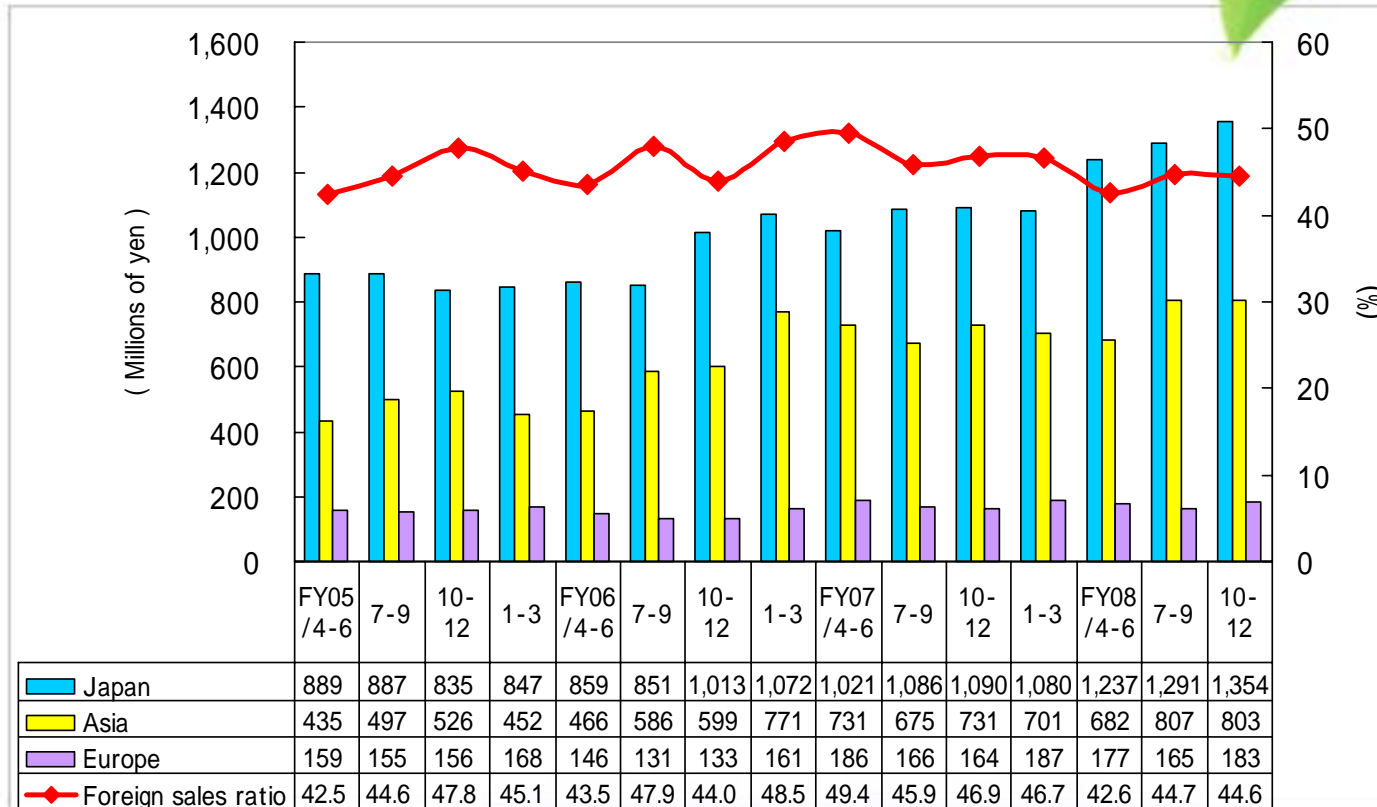
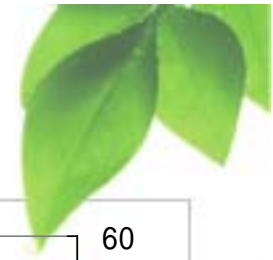
Quarterly Sales Trends by Agents

< Non-consolidated >



	FY05/ 4-6	7-9	10-12	1-3	FY06/ 4-6	7-9	10-12	1-3	FY07/ 4-6	7-9	10-12	1-3	FY08/ 4-6	7-9	10-12
Others	17	18	23	17	16	12	13	11	9	13	9	9	8	9	11
Stripping	60	47	58	64	76	61	62	83	79	75	112	64	74	84	99
Flux	122	113	114	115	95	92	90	83	83	82	83	76	73	69	70
Anti-tarnish	62	54	56	46	44	34	38	31	32	32	28	21	24	23	24
Copper surface treatment	670	650	655	648	687	716	891	860	887	888	956	878	921	1,010	1,257

Quarterly Sales Trends by Region and Foreign Sales Ratio



FY2008 Financial Forecast



Consolidated

	FY2007	FY2008		
	Results (Millions of yen)	Estimate (Millions of yen)	Previous year comparison (%)	Previous year comparison (%)
Net Sales	7,823	8,713	111.4	889
Operating income	1,784	2,073	116.2	289
Ordinary income	1,800	2,061	114.5	261
Net income	1,184	1,394	117.7	210

Non-consolidated

	FY2007	FY2008		
	Results (Millions of yen)	Estimate (Millions of yen)	Previous year comparison (%)	Previous year comparison (%)
Net Sales	5,469	6,276	114.8	807
Operating income	800	919	114.8	118
Ordinary income	1,003	1,090	108.7	87
Net income	664	720	108.4	55

Planning Points in the Future



1. Complete control over state-of the-art process
2. Development to a new PCBs process
3. Energy focused on vehicle-mounted PCBs
4. Energy focused on the east asia region
5. Contribution to reduce the environmental load of the PCB industry

*PCB stands for Printed circuit board