

November 7, 2007

Meitec Corporation

Notice of Revision to Retained Earnings Distribution and Dividend Forecast

Meitec Corporation, at a meeting of its Board of Directors held on November 7, 2007, resolved to make the following revisions to its retained earnings distribution and dividend forecast for the period with a record date of September 30, 2007.

1. Details of Distribution

	Determined amount	Most recent dividend forecast (Announced May 10, 2007)	Previous term dividend (FY2007)
Record date	September 30, 2007	Same as left	September 30, 2006
Distribution per share	¥37.50	¥35.50	¥44.00
Total distribution amount	¥1,303 million	-	¥1,578 million
Effective date	November 29, 2007	-	November 27, 2006
Distribution source	Retained earnings	-	Retained earnings

2. Reasons

Meitec's basic policy with regard to earnings distribution is to distribute earnings based on operating performance. Meitec's dividend policy, as of the fiscal year ended March 31, 2006, is to provide a dividend payout ratio of 50% or more of consolidated net income, unless there is a need for large-scale capital for investment in the successive half-year period. This policy will be implemented for interim and year-end dividends.

For the subject period, in consideration of interim results and forecasts for the full term, the interim dividend payment will be increased ¥2.00 per share, to ¥37.50 from ¥35.50 per share. Year-end dividends will be decreased ¥1.50 per share to ¥34.00 per share, for a forecast full-term dividend payout of ¥71.50 per share.

3. Year-End and Full Term Dividend Forecast

Dividend	Dividend per Share		
	First half	second half	year
Most recent dividend forecast (May 10, 2007)	¥35.50	¥35.50	¥71.00
FY2008 Interim	¥37.50	-	¥71.50
FY2008(forecast)	-	¥34.00	
FY2007	¥44.00	¥45.00	¥89.00