

**SUMMARY OF THE Q&A SESSION**  
**AT THE IR MEETING ON MAY 12, 2011**  
**FOR THE FISCAL YEAR ENDED MARCH 31, 2011**

MEITEC CORPORATION

1. Date: May 12, 2011, 14:00–15:00  
2. Place: Conference Room at Tokyo Head Office  
3. Company Representative
- |                   |                     |
|-------------------|---------------------|
| Kosuke Nishimoto  | (President and CEO) |
| Hideyo Kokubun    | (Director)          |
| Hiroshi Yoneda    | (Director)          |
| Kiyomasa Nakajima | (Director)          |
| Masato Uemura     | (Director)          |

4. Q&A

Q: Are the target number of mid-career recruitment, 450 (Meitec plus Meitec Fielders), included in the performance plan for the current fiscal year? When do you expect the recruiting to take place?

A: The target number is included in the performance plan. We expect the recruitment of mid-career will be fully active after July.

Q: What is the amount set for the strategic investment over next three years?

A: Details amount of the investment for three years had not been decided yet. By executing the strategic investments, we would like to achieve higher level of profits after the mid-term management plan.

Q: What is the effect from change of production structure at the customers?

A: We understand that the production and technology development in the customers are separated. Even after the earthquake, the customers are continuing their technological development. So the current situation is different from the time of the Lehman Shock which we could not see the future.

Q: What are the increasing tax expenses?

A: Due to the loss in the fiscal year ended March 31, 2010, tax burden became smaller for the fiscal year ended March 31, 2011. But for the fiscal year ending March 31, 2012, as the tax burden will return to normal level, tax expense will increase.

Q: How do you see the trend of sifting the R&D dept. to overseas at the customers?

A: We think it is accelerating. But its effect to the domestic temporary engineer staffing market is not clear as there are some other factors.

Q: What is the reason for assumption of the utilization ratio for the first half of the fiscal year ending March 31, 2012 is lower than the utilization ratio of month of March?

A: We have considered the effect of ending contracts at the end of each quarter, especially for the end of the fiscal year, not the effect from the earthquake. The utilization ratio for this April is not especially bad. We see that it is in same level as the last year.

Q: What are the contents of the strategic investments?

A: We are not disclosing any more than what we have disclosed today. But I would like to add that not all of the strategic target will require large cost.

Q: Compared to the increase of sales, why the increase of the cost of sales is smaller?

A: It is because that, in the specified worker dispatching business, labor cost will occur even when the engineer is not on assignment.