

January 7, 2010

Company name: Mitsubishi Materials Corporation

Representative's name: Akihiko Ide, President

Securities Code No.: 5711

First Section of the Tokyo Stock Exchange, First Section of Osaka Securities Exchange

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Notice Concerning the Securities Valuation Loss (Nonconsolidated) for the Third Quarter Period Ended December 31, 2009

The Company is required to book impairment losses owing to valuation losses on securities for the third quarter period ended December 31, 2009, on holdings of shares in subsidiaries and affiliated companies, as well as other securities, for which market prices or real values have fallen substantially. We provide the following notice accordingly.

1. Valuation Loss on Securities for the Third Quarter Period Ended December 31, 2009

		Nonconsolidated
(A)	Total valuation loss on securities $(a - b)$ for the third quarter period ended	¥6,274 million
	December 31, 2009 (October 1, 2009, to December 31, 2009)	70,277 IIIIIIOII
	(a) Total valuation loss on securities for the first three quarters period ended	V6 720 million
	December 31, 2009 (April 1, 2009, to December 31, 2009)	¥6,730 million
	(b) Total valuation loss on securities for the first half of the year ended	V455:11: a.s
	September 30, 2009 (April 1, 2009, to September 30, 2009)	¥455 million

Notes: - Quarterly valuations of securities use reversal method.

- The Company's fiscal year ends on March 31.

• Ratios to Net Assets, Ordinary Income, Net Income

	Nonconsolidated
(B) Net assets as of March 31, 2009	¥288,047 million
(A/B x 100)	2.2%
(a/B x 100)	2.3%
(C) Ordinary income for the fiscal year ended March 31, 2009	¥35,657 million
(A/C x 100)	17.6%
(a/C x 100)	18.9%
(D) Net income for the fiscal year ended March 31, 2009	¥15,033 million
(A/D x 100)	41.7%
(a/D x 100)	44.8%

2. Forecasts

This notice does not change our forecasts for the fiscal year ending March 31, 2010.