Company name: Mitsubishi Materials Corporation

Representative's name: Hiroshi Yao, President

Securities Code No.: 5711

First Section of the Tokyo Stock Exchange

First Section of Osaka Securities Exchange

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Notice Regarding Amendments to Consolidated Financial Results for the First Quarter Ended June 30, 2010 (Containing Corrections to Numerical Data)

With regard to our Consolidated Financial Results for the First Quarter Ended June 30, 2010, published on August 9, 2010, we have made some amendments to the published figures. Details are shown below.

The corrections are underlined. The post-amendment figures (XBRL) have been re-entered in our accounts.

(1) Amended Items

Page 8 of Consolidated Financial Results for the First Quarter Ended June 30, 2010:

3. Consolidated Financial Statement, (1) Consolidated Balance Sheets.

(2) Description of Corrections (Corrected Data Are Underlined; Units: Yen Million)

At the end of the first quarter of consolidated fiscal 2011 (As of June 30, 2010)

		Incorrect	Revised
Current Liabilities	Current portion of bonds payable	20,000	<u>40,000</u>
	Total Current Liabilities	740,631	760,631
Noncurrent Liabilities	Bonds payable	100,000	80,000
	Total Noncurrent Liabilities	669,299	649,299

[P8] 3. Consolidated Financial Statement (1) Consolidated Balance Sheets

(The Assets section has been abridged following the revisions)

		(Millions of yen)
	At the end of the first quarter of consolidated fiscal 2011 (As of June 30, 2010)	Summarized consolidated balance sheets in the previous consolidated fiscal year (As of March 31, 2010)
LIABILITIES		
Current Liabilities:		
Notes and accounts payable-trade	¥116,995	¥128,986
Short-term loans payable	305,298	294,866
Current portion of bonds payable	<u>40,000</u>	20,000
Commercial papers	_	9,000
Income taxes payable	5,983	4,188
Provision	8,313	11,377
Other	284,039	296,475
Total Current Liabilities	<u>760,631</u>	764,894
Noncurrent Liabilities:		
Bonds payable	80,000	100,000
Long-term loans payable	385,433	372,183
Provision for retirement benefits	61,768	61,455
Other provision	10,740	12,226
Other	111,357	116,564
Total Noncurrent Liabilities	649,299	662,430
Total Liabilities	1,409,931	1,427,325
NET ASSETS		
Shareholders' Equity:		
Capital stock	119,457	119,457
Capital surplus	113,710	113,408
Retained earnings	98,974	92,802
Treasury stock	(1,386)	(1,384)
Total Shareholders' Equity	330,755	324,283
Valuation and Translation Adjustments:		
Valuation difference on securities available for sale	17,473	23,313
Deferred gains or losses on hedges	1,128	339
Revaluation reserve for land	31,338	31,433
Foreign currency translation adjustment	(36,438)	(38,301)
Total Valuation and Translation Adjustments	13,501	16,784
Minority interests	62,862	58,027
Total Net Assets	407,118	399,095
Total Liabilities and Net Assets	¥1,817,050	¥1,826,420