

**Supplementary Financial Information  
for the Second Quarter (6-month period) of Fiscal 2008  
(April 2008 to September 2008)**

**November 6, 2008  
Mitsubishi Rayon Co., Ltd.**

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(Amounts are rounded to the nearest first decimal place.)

In accordance with changes in regulations affecting pension plans, the Company changed the amortization period for difference in actuarial value and reclassified related expenses as of March 31, 2005.

		FY2004	FY2005
<b>Type of pension plan</b>		Qualified retirement pension plan	Cash balance pension plan
<b>Difference in actuarial value</b>	<b>Amortization period</b>	5 years	1 year
	<b>Amortization method</b>	Charged to income in an accumulated amount assuming that the Company would amortize difference in actuarial value recognized in fiscal 2000 through fiscal 2003 over the five years from the year following that in which the difference is recognized.	Lump-sum amortization of difference in actuarial value in an amount recognized in fiscal 2004
	<b>Classification</b>	Non-operating expenses	Cost of sales Selling, general and administrative expenses



## 1. Recognition and Amortization of Actuarial Losses

For the term ended March 2007, the Company has recognized actuarial losses on its pension plan resulting from changes in actuarial assumptions in a total amount of ¥2.8 billion (a ¥0.7 billion decrease in retirement benefit obligations, a ¥1.0 billion decrease in plan assets at fair value, and a ¥2.5 billion decrease in employees' retirement trust fund), which the Company amortized in lump-sum for the term ending March 2008.

Initial forecast

<b>Estimated retirement benefit obligations as of March 31, 2007 : ¥64.5 billion</b>		Pripaid pension cost : ¥11.9 billion
Retirement allowances: ¥28.7 billion	Plan assets: ¥36.5 billion	Employees' retirement benefit Trust fund: ¥11.2 billion

Actual result (recognition of actuarial gains)

<b>Retirement benefit obligations as of March 31, 2007: ¥ 63.8 billion</b>		Pripaid pension cost : ¥11.9 billion
Retirement allowances: ¥28.7 billion	Plan assets: ¥35.5 billion	Employees' retirement benefit trust fund: ¥8.7 billion

**Actuarial losses:  
¥-2.8 billion**

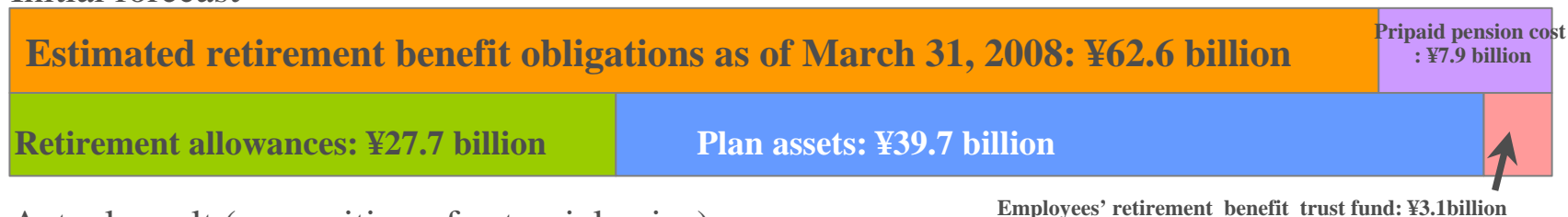
## 2. Impact on Earnings Performance of the Company for Fiscal 2007

Thanks to the posting of unrecognized actuarial gains, in line with the recognition of actuarial losses described ¥-2.8 billion above, operating income decreased by ¥2.1 billion and net income by approximately ¥1.2 billion for this year.

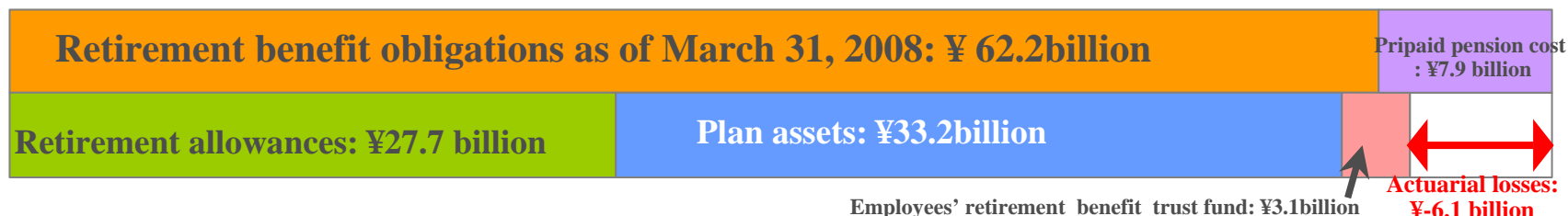
## 1. Recognition and Amortization of Actuarial Losses

For the term ended March 2008, the Company has recognized actuarial losses on its pension plan resulting from changes in actuarial assumptions in a total amount of ¥6.1 billion (a ¥0.4 billion decrease in retirement benefit obligations, a ¥6.5 billion decrease in plan assets at fair value,), which the Company will amortize in lump-sum for the term ending March 2009.

Initial forecast



Actual result (recognition of actuarial gains)



## 2. Impact on Earnings Performance of the Company for Fiscal 2008

In line with the recognition of actuarial losses described above, operating income and recurring profit will decrease by ¥6.0 billion and net income by approximately ¥3.6 billion for this year. And for the 2nd (April - September) quarter, operating income and recurring profit decreased by ¥3.0 billion and net income by approximately ¥1.8 billion

Item	Unit	Previous first half	Reporting first half	Change		
				Amount	%	
Net sales	¥ billion	213.6	198.3	-15.3	-7.2	
Operating income	After amortization of difference in actuarial value	¥ billion	22.8	2.9	-19.9	-87.1
	Prior to amortization of difference in actuarial value		23.5	6.0	-17.5	-74.7
Net income	After amortization of difference in actuarial value	¥ billion	10.9	0.1	-10.8	-98.8
	Prior to amortization of difference in actuarial value		11.3	1.9	-9.4	-83.1
Dividend	¥/Share	5.5	3.0	-2.5		
<b>Basic operating conditions</b>						
Exchange rate	¥/US\$	118	106			
Price of domestically refined naphtha	¥/kl	58,700	78,300			

Note: With effect from the reporting term, differences arising from changes in actuarial assumptions employed in pension accounting have been charged to operating expenses, and therefore, for purposes of comparison, operating income (loss) prior to amortization is also shown on the line above the actual figures.

Difference between Reporting first half and Previous first half

(¥ billion)

Item	Group	Remarks
Cost of raw materials and fuel	-12.2	
Sales cost (*)	+3.7	Foreign exchange translation(-3.9bil)
Sales volume	-4.1	
Other	-4.9	Changing inventories Depreciation system (-1.2bil)
<b>Total</b>	<b>-17.5</b>	
<b>Operating income(Excluding effect of amortization in question)</b>	<b>23.5 → 6.0</b>	

\* Amounts posted under operating income here represent amounts prior to amortization of difference in actuarial value

# Sales/Operating Income by Business Segment For the Second Quarter (6-month period) of Fiscal 2008

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(¥ billion)

Segment \ Item	Net sales			Operating income		
	Previous first half	Reporting first half	Change	Previous first half	Reporting first half	Change
Chemicals & Plastics	93.2	91.9	-1.3	13.1	3.3	-9.8
				13.6	5.2	-8.4
Acrylic fibers & AN monomer	41.0	30.0	-11.0	1.5	-3.2	-4.7
				1.5	-2.9	-4.4
Carbon Fiber & Composite Materials	24.7	21.1	-3.6	6.7	2.0	-4.7
				6.9	2.5	-4.4
Acetate fibers & Membranes and others	54.6	55.3	+0.7	1.5	0.8	-0.7
				1.6	1.2	-0.4
Total	213.6	198.3	-15.3	22.8	2.9	-19.9
				23.5	6.0	-17.5

Note: With effect from FY 2005, differences arising from changes in actuarial assumptions employed in pension accounting have been charged to operating expenses, and therefore, for purposes of comparison, operating income (loss) prior to amortization is also shown on the line below the actual figures.

## Chemicals &amp; Plastics

(¥ billion)

	Previous first half	Reporting first half	Change	Remarks
<b>Net Sales</b>	<b>93.2</b>	<b>91.9</b>	<b>-1.3</b>	
<b>Chemicals</b>	<b>40.9</b>	<b>41.1</b>	<b>+0.2</b>	
<b>Plastics</b>	<b>23.9</b>	<b>25.0</b>	<b>+1.1</b>	
<b>Coating resins &amp; Modifiers</b>	<b>20.5</b>	<b>20.9</b>	<b>+0.4</b>	
<b>Information materials</b>	<b>7.9</b>	<b>4.9</b>	<b>-3.0</b>	Decreasing sales of prism sheets
<b>Operating income (Excluding effect of amortization in question)</b>	<b>13.6</b>	<b>5.2</b>	<b>-8.4</b>	Effect of strong Yen exchange rate The remarkable rise of the raw materials price

\* Amounts posted under operating income here represent amounts prior to amortization of difference in actuarial value

## Acrylic fibers &amp; AN monomer and derivatives

(¥ billion)

	Previous first half	Reporting first half	Change	Remarks
<b>Net Sales</b>	<b>41.0</b>	<b>30.0</b>	<b>-11.0</b>	
AN monomer and derivatives	<b>18.3</b>	<b>18.8</b>	<b>+0.5</b>	
Acrylic fibers	<b>22.7</b>	<b>11.1</b>	<b>-11.6</b>	<b>The weakening of the Chinese market conditions Decreasing production</b>
<b>Operating income (Excluding effect of amortization in question)</b>	<b>1.5</b>	<b>-2.9</b>	<b>-4.4</b>	<b>The remarkable rise of the raw materials price</b>

## Carbon Fiber &amp; Composite Materials

(¥ billion)

	Previous first half	Reporting first half	Change	Remarks
<b>Net Sales</b>	<b>24.7</b>	<b>21.1</b>	<b>-3.6</b>	
<b>Operating income (Excluding effect of amortization in question)</b>	<b>6.9</b>	<b>2.5</b>	<b>-4.4</b>	<b>Changing market conditions from Tight balance to well balance</b>

\* Amounts posted under operating income here represent amounts prior to amortization of difference in actuarial value

## Acetate fibers &amp; Membranes and others

(¥ billion)

	Previous first half	Reporting first half	Change	Remarks
<b>Net Sales</b>	<b>54.6</b>	<b>55.3</b>	<b>+0.7</b>	
Acetate fibers and Textiles,etc	<b>21.7</b>	<b>20.6</b>	<b>-1.1</b>	
Membranes & Engineering	<b>9.5</b>	<b>12.6</b>	<b>+3.1</b>	<b>Increasing sales of Engineering</b>
Others	<b>23.4</b>	<b>22.1</b>	<b>-1.3</b>	
<b>Operating income (Excluding effect of amortization in question)</b>	<b>1.6</b>	<b>1.2</b>	<b>-0.4</b>	

\* Amounts posted under operating income here represent amounts prior to amortization of difference in actuarial value

(¥ billion)

Location \ Item	Net sales			Operating income		
	Previous first half	Reporting first half	YoY change	Previous first half	Reporting first half	YoY change
Japan	164.8	154.8	-10.0	15.8	-0.1	-15.9
				16.5	2.9	-13.6
Asia	31.7	28.6	-3.1	4.5	0.7	-3.8
U.S.A.	17.0	14.9	-2.1	2.9	2.2	-0.7
Consolidation adjustments				-3	0.1	0.4
Total	213.6	198.3	-15.3	22.8	2.9	-19.9
				23.5	6.0	-17.5

Note: With effect from FY 2005, differences arising from changes in actuarial assumptions employed in pension accounting have been charged to operating expenses, and therefore, for purposes of comparison, operating income (loss) prior to amortization is also shown on the line below the actual figures.

(¥ billion)

Item		Net sales		
		Previous first half	Reporting first half	YoY change
Net sales (consolidated)		213.6	198.3	-15.3
Overseas sales		104.6	89.9	-14.7
Overseas sales ratio (%)		48.9	45.3	-3.6
SEGMENT	Chemicals & Plastics	45.3	42.9	-2.4
	Acrylic fibers & AN monomer	23.1	11.7	-11.4
	Carbon Fiber & Composite Materials	17.1	14.3	-2.8
	Acetate fibers & Membranes and others	19.1	21.0	+1.9
LOCATION	Asia	73.2	62.5	-10.7
	North America	13.5	10.3	-3.2
	Europe	10.8	10.4	-0.4
	Other	7.1	6.7	-0.4

(¥ billion)

Item	Previous first half	Reporting first half	Change	Remarks
<b>Non-operating income</b>	<b>1.9</b>	<b>2.2</b>	<b>+0.3</b>	
Interest & dividend received	0.5	0.6	+0.1	
Return on investment in equity-method affiliates	0.7	0.2	-0.5	
Foreign exchange gain	0.3	0.8	+0.5	
Other	0.4	0.6	+0.2	
<b>Non-operating expenses</b>	<b>2.9</b>	<b>1.5</b>	<b>+1.4</b>	
Interest paid	1.0	1.1	-0.1	
Other	1.9	0.4	+1.5	The cost for commencing operation of overseas subsidiary+0.7
<b>Non-operating loss</b>	<b>-1.0</b>	<b>+0.7</b>	<b>+1.7</b>	
<b>(Financial account balance)</b>	<b>-0.5</b>	<b>-0.5</b>	<b>+0</b>	

(¥ billion)

Item	Previous first half	Reporting first half	Change	Remarks
<b>Extraordinary gains</b>	<b>0.1</b>	<b>1.6</b>	<b>+1.5</b>	
Gain on sale of fixed assets	0.1	0.0	-0.1	
Other	0.0	1.6	+1.6	Selling of investment securities +1.3
<b>Extraordinary losses</b>	<b>2.1</b>	<b>6.2</b>	<b>-4.1</b>	
Loss on sale and disposal of fixed assets	0.8	0.8	-0.0	
Impairment loss	0.8	0.6	+0.2	
Loss on valuation of investment securities	—	0.3	-0.3	
Other	0.4	4.5	-4.1	Provision to reserve for losses on restructuring-4.4
<b>Net extraordinary gain (loss)</b>	<b>-2.0</b>	<b>-4.6</b>	<b>-2.6</b>	

(¥ billion)

Item	FY2007 (as of Mar.31.2008)	FY2008 (as of Sep.30.2008)	change	Remarks
<b>Total assets</b>	<b>451.5</b>	<b>444.3</b>	<b>-7.2</b>	
<b>Current assets</b>	<b>177.3</b>	<b>180.8</b>	<b>+3.5</b>	
<b>Tangible fixed assets</b>	<b>173.5</b>	<b>177.4</b>	<b>+3.9</b>	<b>Capital investment+20.7</b> <b>Depreciation-12.4</b>
<b>Investment securities</b>	<b>71.0</b>	<b>61.5</b>	<b>-9.5</b>	
<b>Other noncurrent assets</b>	<b>29.8</b>	<b>24.6</b>	<b>-5.2</b>	
<b>Total liabilities</b>	<b>235.7</b>	<b>240.0</b>	<b>+4.3</b>	
<b>(Interest-bearing liabilities)</b>	<b>(108.7)</b>	<b>(104.7)</b>	<b>(-4.0)</b>	
<b>Total net assets</b>	<b>215.8</b>	<b>204.4</b>	<b>-11.4</b>	
<b>Shareholders' equity</b>	<b>194.2</b>	<b>189.9</b>	<b>-4.3</b>	
<b>Gains/losses on valuation &amp; exchange translation</b>	<b>5.3</b>	<b>-2.0</b>	<b>-7.3</b>	<b>Unrealized loss on securities holdings-3.9,Foreign currency translation adjustments-3.4</b>
<b>Minority interests</b>	<b>16.3</b>	<b>16.5</b>	<b>+0.2</b>	
<b>Total liabilities and net assets</b>	<b>451.5</b>	<b>444.3</b>	<b>-7.2</b>	

(¥ billion)

Item	Previous first half	Reporting first half	Remarks
Cash flows from operating activities	23.5	24.4	Income before income taxes -1.0 Depreciation amortization 12.8, Increasing Inventories-, Decreasing notes and accounts receivable and Increasing notes and accounts payable 7.4, Provision to reserve for losses on restructuring 4.4
Cash flows from investing activities	-30.2	-16.8	Purchases of property, plant and equipment -19.3 Selling of investment securities +3.1
Free cash flows	-6.8	7.7	
Cash flows from financing activities	6.0	-5.7	Cash dividends paid -3.1 Long-term and short-term loan -3.0
Increase (decrease) of cash and cash equivalents	-0.9	1.5	
Cash and cash equivalents , End of Q1	9.8	18.8	

Item	Unit	Previous first half	Reporting first half	YoY change	Remarks
Capital expenditures	(¥ billion)	13.5	20.7	+7.2	
Chemicals & Plastics		7.2	10.8	+3.6	
Acrylic fiber & AN monomer		1.4	1.4	-0.0	
Carbon fiber & Composite Materials		3.4	6.1	+2.7	
Acetate fibers & Membranes and others		1.4	2.4	+1.0	
Depreciation	(¥ billion)	11.6	12.7	+1.1	
Chemicals & Plastics		6.0	6.6	+0.6	
Acrylic fiber & AN monomer		2.0	1.9	-0.1	
Carbon fiber & Composite Materials		2.1	2.7	+0.6	
Acetate fibers & Membranes and others		1.5	1.5	+0.0	
R&D expenses	(¥ billion)	5.7	6.5	+0.8	
Employees		7,615	7,909	+294	
Chemicals & Plastics		2,346	2,378	+32	
Acrylic fiber & AN monomer		1,333	1,480	+147	
Carbon fiber & Composite Materials		611	609	-2	
Acetate fibers & Membranes and others		3,325	3,442	+117	

Item		Unit	Previous first half	Reporting first half
<b>ROA</b>	Operating income*/average total assets	%	10.4	2.7
<b>ROE</b>	Net income/average shareholders' equity	%	10.4	2.0
<b>Operating income ratio</b>	Operating income*/sales	%	11.0	3.0
<b>D/E ratio</b>	Term-end interest-bearing liabilities/term-end shareholders' equity		0.35	0.56
<b>Equity ratio</b>	Term-end shareholders' equity/Term-end total assets	%	48.4	42.3
<b>EPS(=Earnings Per Share )</b>		<b>Yen</b>	<b>18.9</b>	<b>3.3</b>
<b>BPS(=Book Value Per Share)</b>		<b>Yen</b>	<b>369.4</b>	<b>328.3</b>
<b>Shares issued at the end of the allowance period (including Treasury stock)</b>		Million shares	<b>600.0</b>	<b>600.0</b>
<b>Term-end Treasury stock</b>		Million shares	<b>0.6</b>	<b>27.7</b>

\* Amounts posted under operating income here represent amounts prior to amortization of difference in actuarial value

# Performance Estimates for FY2008

(FY2008 estimates)

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※Operating income and Net income: upper line →After amortization, lower line → Prior to amortization

Item	Unit	FY2007 results						FY2008 estimates			
		1Q	2Q	First half	3Q	4Q	Full term	1Q results	2Q estimates	First half estimates	Full term estimates
Net sales	¥ billion	100.0	113.6	213.6	99.2	105.7	418.5	91.3	107.0	198.3	405.0
Operating Income	¥ billion	12.2	10.6	22.8	8.7	6.0	37.5	2.3	0.6	2.9	6.0
		12.2	11.3	23.5	9.3	6.8	39.6	3.9	2.1	6.0	12.0
Net Income	¥ billion	6.5	4.4	10.9	2.6	0.7	14.3	1.2	-1.1	0.1	0.0
		6.5	4.8	11.3	3.0	1.2	15.5	2.2	-0.3	1.9	3.6
Dividend	¥ per share	—	—	5.5	—	—	11.0	—	—	3.0	6.0
Capital expenditures	¥ billion	—	—	13.5	—	—	29.2	8.4	12.3	20.7	40.0
Depreciation	¥ billion	—	—	11.6	—	—	24.7	6.4	6.3	12.7	27.0
Amortization of goodwill	¥ billion	—	—	0.4	—	—	0.8	0.2	0.2	0.4	0.8
R&D expenses	¥ billion	—	—	5.7	—	—	11.9	3.2	3.3	6.5	13.5
Amortization of Actuarial Losses in Pension Accounting	¥ billion	0.0	0.7	0.7	0.7	0.7	2.1	1.6	1.4	3.0	6.0
<b>Conditions</b>											
Exchange rate ¥/\$		120	117	118	112	104	113	104	107	106	
Naphtha price 1,000¥/KL		57.8	59.7	58.7	61.6	66.7	61.4	70.9	85.8	78.3	

# Performance Estimates by Segment

(FY2008 estimates)

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(¥ billion)

		FY2007 results						FY2008 estimates			
		1Q	2Q	First half result	3Q	4Q	Full Term	1Q result	2Q result	First half result	Full Term estimates
Sales	Chemicals & Plastics	44.1	49.1	93.2	45.1	48.7	187.0	42.9	49.0	91.9	194.0
	Acrylic fibers & AN monomer	19.8	21.2	41.0	17.7	15.0	73.7	14.4	15.6	30.0	55.0
	Carbon Fiber & Composite Materials	11.8	12.9	24.7	11.2	10.9	46.8	10.6	10.5	21.1	45.0
	Acetate fibers & Membranes and others	24.3	30.4	54.6	25.2	31.2	111.0	23.5	31.8	55.3	111.0
	<b>Total</b>	<b>100.0</b>	<b>113.5</b>	<b>213.6</b>	<b>99.2</b>	<b>105.7</b>	<b>418.5</b>	<b>91.3</b>	<b>107.0</b>	<b>198.3</b>	<b>405.0</b>
Operating income(%)	Chemicals & Plastics	7.2	5.9	13.1	5.0	4.2	22.3	1.6	1.7	3.3	8.7
		7.2	6.4	13.6	5.4	4.5	23.6	2.6	2.6	5.2	12.5
	Acrylic fibers & AN monomer	0.9	0.6	1.5	0.4	-1.2	0.7	-0.9	-2.3	-3.2	-7.1
		0.9	0.7	1.5	0.5	-1.0	-1.0	-0.7	-2.2	-2.9	-6.5
	Carbon Fiber & Composite Materials	3.2	3.5	6.7	2.6	1.7	11.0	1.4	0.6	2.0	3.2
		3.2	3.7	6.9	2.7	1.7	11.3	1.6	0.9	2.5	4.0
	Acetate fibers & Membranes and others	1.0	0.5	1.5	0.6	1.3	3.4	0.2	0.6	0.8	1.2
		1.0	0.6	1.6	0.7	1.3	3.6	0.4	0.8	1.2	2.0
	<b>Total</b>	<b>12.2</b>	<b>10.6</b>	<b>22.8</b>	<b>8.7</b>	<b>6.0</b>	<b>37.5</b>	<b>2.3</b>	<b>0.6</b>	<b>2.9</b>	<b>6.0</b>
		<b>12.2</b>	<b>11.3</b>	<b>23.5</b>	<b>9.3</b>	<b>6.7</b>	<b>39.6</b>	<b>3.9</b>	<b>2.1</b>	<b>6.0</b>	<b>12.0</b>

※Operating income and Net income: upper line → After amortization, lower line → Prior to amortization

		Acrylic Business Group		Non-Acrylic Business Group
		MMA Business Complex	AN(Acrylonitrile) Business Complex	
Chemicals & Plastics	Chemicals	MMA monomers, Functional monomers		Dimethylformamide
	Plastics	Acrylic sheets, acrylic resin pellets		PBT resins
	Coating resins & modifiers	Coating resins, plastic modifiers		
	Information materials	Prism sheets, plastic optical fibers, plastic rod lenses		
Acrylic fibers & AN monomer and Derivatives	AN monomer		AN (Acrylonitrile) monomer, Flocculants, etc	
	Acrylic fibers		Acrylic fibers	
Carbon Fiber & Composite Materials			Carbon Fiber, Prepreg, Processed products	
Acetate fibers & Membranes and others	Acetate fibers			Textiles
	Membranes & Engineering			Water purifiers, Water treatment equipment and systems, Plant Engineering
	Others			Ryoko Co., Ltd. Others

Situation	Startup	Products	Capacity	Company	Location	Investment (US\$ million)
Operation started	Jun 2005	Coating resin	3,500 tons/year	Mitsubishi Rayon Polymer Nantong	Nandong, China	30
	Jul 2005	Acrylic sheets	20,000 tons/year			
	Dec 2005	Acrylic fibers	50,000 tons/year	Ningbo Rayon Acrylic Fibers	Ningbo, China	100
	Jan 2006	Carbon fibers	1,500 → 2,000 tons/year	Grafil	U.S.A.	
	Jun 2006	Prism sheets	30 million sheets→45 million sheets/year	Mitsubishi Rayon	Japan	
	Dec 2006	MMA monomers	90,000 tons/year	Huizhou MMA	Huizhou, China	100
	Jan 2007	Carbon fibers	500 to 750 tons/year	SGL Technic	U.K.	Production outsourced
	May 2007	Carbon fibers	3,200 → 5,400 tons/year	Mitsubishi Rayon	Japan	¥ 7billion
	Sep 2007	Prism sheets	45 million sheets→60 million sheets/year	Mitsubishi Rayon	Japan	¥ 2billion
	Sep 2008	Acrylic resin pellets	40,000 tons/year	Daesan MMA (joint venture Honan Petro- chem.)	Korea	50:50 equity stakes
4Q 2008	MMA monomers	90,000 tons/year				
Under construction	【2008	MMA monomers	(production sharing with Mitsubishi) 120,000 tons/year	Lucite	Singapore	
	4Q 2009	Carbon fibers	5,400 →8,100 tons/year	Mitsubishi Rayon	Japan	¥ 12billion
	4Q 2009	Acrylic sheets	20,000 tons/year	Thai MMA	Thailand	270
	2Q 2010	MMA monomers	90,000→180,000 tons/year			
	Plan	2010~ 2011	MMA monomers	(production sharing with Lucite) 140,000 tons/year	Mitsubishi Rayon	U.S.A.

Note: Q = calendar year quarters

Impact	Startup	Products	Location	Company	Capacity
Full-term Contribution in FY2008	May 2007	Carbon fibers	Japan	Mitsubishi Rayon	3,200 → 5,400 tons/year
	Sep 2007	Prism sheets	Japan	Mitsubishi Rayon	45 million sheets → 60 million sheets/year
Start of operations in FY2008	Sep 2008	Acrylic resin pellets	Korea	Daesan MMA (joint venture Honan Petro-chem.)	40,000 tons/year
	4Q 2008	MMA monomers			90,000 tons/year
	【2008	MMA monomers	Singapore	Lucite	(production sharing with Mitsubishi) 120,000 tons/year ]

Note: Q = calendar year quarters

The business performance forecasts and targets included in business plans contained in this presentation are based on information known to the Company's management as of the day of presentation. Please be aware that the content of such forward-looking statements may differ significantly from actual results, owing to a number of unforeseeable factors.