

**Supplementary Financial Information
for the First Quarter (3-month period) of Fiscal 2009
(April 2009 to June 2009)**

**August 7, 2009
Mitsubishi Rayon Co., Ltd.**

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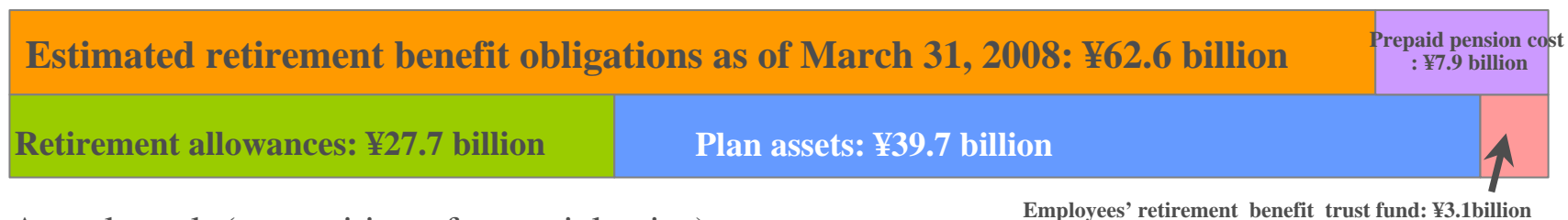
1. **Business Structure**
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(Amounts are rounded to the nearest first decimal place.)

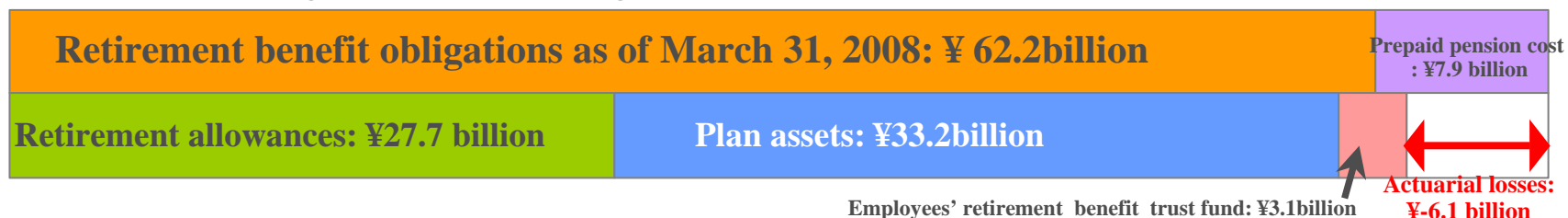
1. Recognition and Amortization of Actuarial Losses

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 amortized in lump-sum for the term ending March 2009.

Initial forecast



Actual result (recognition of actuarial gains)



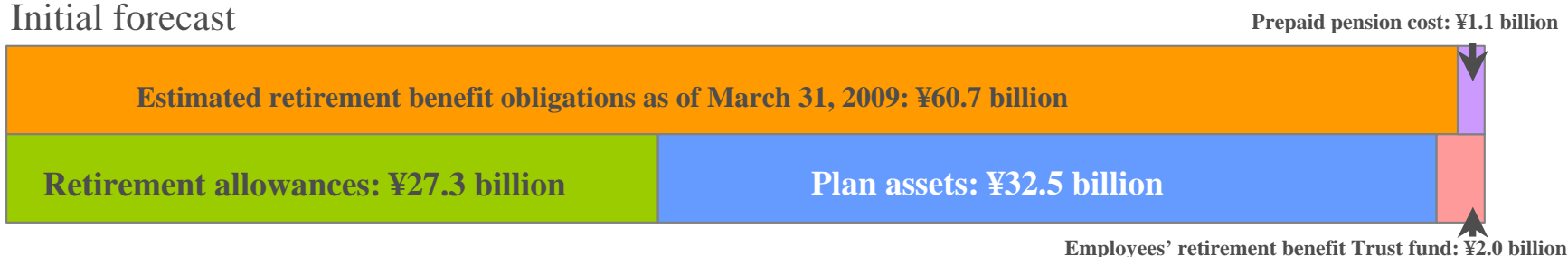
2. Impact on Earnings Performance of the Company for Fiscal 2008

In line with the recognition of actuarial losses described above, operating income and recurring profit decreased by ¥5.9 billion and net income by approximately ¥3.5 billion for this year.

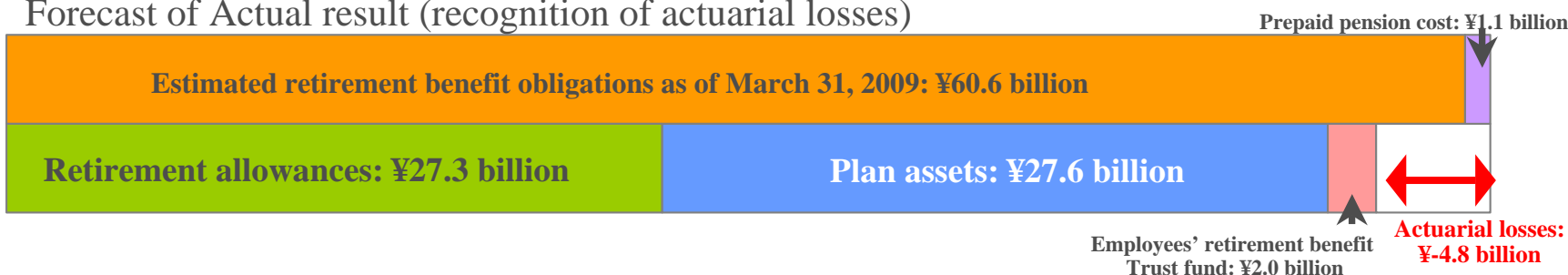
1. Recognition and Amortization of Actuarial Losses

For the term ended March 2009, the Company has recognized actuarial losses on its pension plan resulting from changes in actuarial assumptions in a total amount of ¥4.8 billion (a ¥0.2 billion decrease in retirement benefit obligations, a ¥5.0 billion decrease in plan assets at fair value), which the Company will amortize in lump-sum for the term ending March 2010.

Initial forecast



Forecast of Actual result (recognition of actuarial losses)



2. Impact on Earnings Performance of the Company for Fiscal 2009

In line with the recognition of actuarial losses described above, operating income will decrease by ¥4.9 billion and net income by approximately ¥2.9 billion for this year. And for the 1st (April-June) quarter, operating income decreased by ¥ 1.4 billion and net income by approximately ¥ 0.9 billion

Item		Unit	Previous Q1	Reporting Q1	Change	
					Amount	%
Net sales		¥ billion	91.3	62.2	-29.1	-31.9
Operating income	After amortization of difference in actuarial value	¥ billion	2.3	(5.7)	-8.0	—
	Prior to amortization of difference in actuarial value		3.9	(4.2)	-8.1	—
Net income	After amortization of difference in actuarial value	¥ billion	1.2	(5.3)	-6.5	—
	Prior to amortization of difference in actuarial value		2.2	(4.4)	-6.6	—
Basic operating conditions						
Exchange rate		¥/US\$	104	97		
Price of domestically refined naphtha		¥/kl	70,900	33,300		

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.

Item	Unit	FY2008 results					FY2009 results
		Q1	Q2	Q3	Q4	Full	Q1
Net sales	¥ billion	91.3	107.0	83.5	63.2	345.0	62.2
Operating income	¥ billion	2.3	0.6	(2.7)	(7.8)	(7.6)	(5.7)
		3.9	2.0	(1.3)	(6.4)	(1.7)	(4.2)
Net income	¥ billion	1.2	(1.1)	(22.4)	(6.7)	(29.0)	(5.3)
		2.2	(0.2)	(21.5)	(5.9)	(25.5)	(4.4)
Dividend	¥ per share	-	3.0	-	1.0	4.0	-
Operating income and Net Income..... Upper line: After amortization Lower line: Prior to amortization							
Exchange rate	¥/US\$	104	107	96	94	101	97
Price of domestically refined naphtha	¥/kl	70,900	85,800	52,200	27,000	58,900	33,300

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.

Sales/Operating Income by Business Segment

For the First Quarter (3-month period) of Fiscal 2009

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(¥ billion)

Segment \ Item	Net sales			Operating income		
	Previous Q1	Reporting Q1	Change	Previous Q1	Reporting Q1	Change
Chemicals & Plastics	42.9	30.1	-12.8	1.6	(1.5)	-3.1
				2.6	(0.6)	-3.2
Acrylic fibers & AN monomer	14.4	8.8	-5.6	(0.9)	(0.7)	+0.2
				(0.7)	(0.6)	+0.1
Carbon Fiber & Composite Materials	10.6	5.6	-5.0	1.4	(3.0)	-4.4
				1.6	(2.8)	-4.4
Acetate fibers & Membranes and others	23.5	17.7	-5.8	0.2	(0.5)	-0.7
				0.4	(0.3)	-0.7
Total	91.3	62.2	-29.1	2.3	(5.7)	-8.0
				3.9	(4.2)	-8.1

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.

Sales/Operating Income by Business Segment

For the First Quarter (3-month period) of Fiscal 2009

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(¥ billion)

		FY2008 results					FY2009 results
		Q1	Q2	Q3	Q4	Full term	Q1
Sales	Chemicals & Plastics	42.9	49.0	39.1	25.8	156.8	30.1
	Acrylic fibers & AN monomer	14.4	15.6	9.9	7.4	47.3	8.8
	Carbon Fiber & Composite Materials	10.6	10.6	10.2	6.6	37.9	5.6
	Acetate fibers & Membranes and others	23.5	31.8	24.3	23.4	103.1	17.7
	Total	91.3	107.0	83.5	63.2	345.0	62.2
Operating income	Chemicals & Plastics	1.6	1.7	(0.1)	(2.5)	0.6	(1.5)
		2.6	2.6	0.8	(1.6)	4.4	(0.6)
	Acrylic fibers & AN monomer	(0.9)	(2.4)	(3.4)	(3.0)	(9.6)	(0.7)
		(0.7)	(2.2)	(3.3)	(2.8)	(9.1)	(0.6)
	Carbon Fiber & Composite Materials	1.4	0.6	0.9	(2.0)	1.0	(3.0)
		1.6	0.8	1.2	(1.8)	1.9	(2.8)
	Acetate fibers & Membranes and others	0.2	0.6	(0.1)	(0.3)	0.4	(0.5)
		0.4	0.8	0.1	(0.2)	1.1	(0.3)
	Total	2.3	0.6	(2.7)	(7.8)	(7.6)	(5.7)
		3.9	2.0	(1.3)	(6.4)	(1.7)	(4.2)

Operating income : upper line → After amortization, , Lower line → Prior to amortization

Chemicals & Plastics

(¥ billion)

	Previous Q1	Reporting Q1	Change	Remarks
Net Sales	42.9	30.1	-12.8	The weakening of demand in all segments
Chemicals	18.5	12.6	-5.9	
Plastics	14.2	10.5	-3.7	
Coating resins & Modifiers	10.2	7.0	-3.2	
Operating income (Excluding effect of amortization in question)	2.6	(0.6)	-3.2	

“Plastics” includes “Information materials.”

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

Chemicals & Plastics (Quarterly)

(¥ billion)

	FY2008 results					FY2008 results
	Q1	Q2	Q3	Q4	Full term	Q1
Net Sales	42.9	49.0	39.1	25.8	156.8	30.1
Chemicals	18.5	22.6	18.8	9.5	69.4	12.6
Plastics	14.2	15.7	12.3	10.4	52.6	10.5
Coating resins & Modifiers	10.2	10.7	8.0	5.9	34.8	7.0
Operating income (Excluding effect of amortization in question)	2.6	2.6	0.8	(1.6)	4.4	(0.6)

“Plastics” includes “Information materials.”

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

Acrylic fibers & AN monomer and derivatives

(¥ billion)

	Previous Q1	Reporting Q1	Change	Remarks
Net Sales	14.4	8.8	-5.6	
AN monomer and derivatives	8.7	5.7	-3.0	The weakening of demand
Acrylic fibers	5.7	3.1	-2.6	Drastic reduction of fiber production capacity
Operating income (Excluding effect of amortization in question)	(0.7)	(0.6)	+1.0	

Carbon Fiber & Composite Materials

(¥ billion)

	Previous Q1	Reporting Q1	Change	Remarks
Net Sales	10.6	5.6	-5.0	The weakening of demand
Operating income (Excluding effect of amortization in question)	1.6	(2.8)	-4.4	

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

Acrylic fibers & AN monomer and derivatives (Quarterly)

(¥ billion)

	FY2008 results					FY2009 results
	Q1	Q2	Q3	Q4	Full term	Q1
Net Sales	14.4	15.6	9.9	7.4	47.3	8.8
AN monomer	8.7	10.2	7.1	4.7	30.7	5.7
Acrylic fibers	5.7	5.4	2.9	2.7	16.6	3.1
Operating income	(0.7)	(2.2)	(3.3)	(2.8)	(9.1)	(6.0)

Carbon Fiber & Composite Materials (Quarterly)

(¥ billion)

	FY2007 results					FY2008 results
	Q1	Q2	Q3	Q4	Full term	Q1
Net Sales	10.6	10.6	10.2	6.6	37.9	5.6
Operating income	1.6	0.8	1.2	(1.8)	1.9	(2.8)

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

Acetate fibers & Membranes and others

(¥ billion)

	Previous Q1	Reporting Q1	Change	Remarks
Net Sales	23.5	17.7	-5.8	
Acetate fibers and Textiles,etc	9.9	7.3	-2.6	
Membranes & Engineering	3.5	2.8	-0.7	
Others	10.1	7.7	-2.4	
Operating income (Excluding effect of amortization in question)	0.4	(0.3)	-0.7	

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

Acetate fibers & Membranes and others (Quarterly)

(¥ billion)

	FY2007 results					FY2009 results
	Q1	Q2	Q3	Q4	Full term	Q1
Net Sales	23.5	31.8	24.3	23.4	103.1	17.7
Acetate fibers and Textiles,etc	9.9	10.7	8.9	9.4	38.9	7.3
Membranes & Engineering	3.5	9.0	4.5	5.9	23.0	2.8
Others	10.1	12.0	10.9	8.1	41.1	7.7
Operating income (Excluding effect of amortization in question)	0.4	0.8	0.1	(0.2)	1.1	(0.3)

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

Sales/Operating Income by Location

For the First Quarter (3-month period) of Fiscal 2009

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(¥ billion)

Item Location	Net sales			Operating income		
	Previous Q1	Reporting Q1	Change	Previous Q1	Reporting Q1	Change
Japan	72.1	51.4	-20.7	0.6	(5.7)	-6.3
				2.2	(4.3)	-6.5
Asia	11.7	7.0	-4.7	0.4	(0.3)	-0.7
U.S.A.	7.6	3.7	-3.9	1.2	0.1	-1.1
Consolidation adjustments				0.2	0.2	+0.0
Total	91.3	62.2	-29.1	2.3	(5.7)	-8.0
				3.9	(4.2)	-8.1

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	Previous Q1		Reporting Q1		change
	Overseas sales	Overseas sales ratio (%)	Overseas sales	Overseas sales ratio (%)	
Total	42.0	46.0	27.0	43.5	-15.0
SEGMENT					
Chemicals & Plastics	20.1	22.0	13.9	22.4	-6.2
Acrylic fibers & AN monomer	6.0	6.6	3.6	5.8	-2.4
Carbon Fiber & Composite Materials	7.2	7.9	3.9	6.3	-3.3
Acetate fibers & Membranes and others	8.7	9.5	5.6	9.0	-3.1
LOCATION					
Asia	28.8	—	20.3	—	-8.5
North America	5.2	—	2.7	—	-2.5
Europe	5.0	—	2.4	—	-2.6
Other	3.0	—	1.6	—	-1.4

Non-Operating Income and Expenses

For the First Quarter (3-month period) of Fiscal 2009

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(¥ billion)

Item	Previous Q1	Reporting Q1	Change	Remarks
Non-operating income	2.0	1.2	-0.8	
Interest & dividend received	0.4	0.3	-0.1	
Return on investment in equity-method affiliates	0.5	—	-0.5	
Foreign exchange gain	0.8	0.7	-0.1	
Other	0.4	0.2	-0.2	
Non-operating expenses	0.8	1.8	-1.0	
Interest paid	0.5	0.7	-0.2	
Other	0.2	1.1	-0.9	Finance cost -0.7
Net Non-operating gain (loss)	1.2	(0.6)	-1.8	
Financial account balance	(0.1)	(0.4)	-0.3	

(¥ billion)

Item	Previous Q1	Reporting Q1	Change	Remarks
Extraordinary gains	0.0	0.0	-0.0	
Gain on sale of fixed assets	0.0	0.0	-0.0	
Other	—	0.0	+0.0	
Extraordinary losses	0.4	0.4	+0.0	
Loss on sale and disposal of fixed assets	0.4	0.2	+0.2	
Impairment loss	0.0	0.2	-0.2	
Loss on valuation of investment securities	0.0	0.0	+0.0	
Other	—	0.0	-0.1	
Net extraordinary gain (loss)	(0.4)	(0.4)	+0.0	

(¥ billion)

Item	FY2008 (as of Mar.31.2009)	FY2009 (as of Jun.30.2009)	change	Remarks
Total assets	408.9	615.4	+206.5	
Current assets	167.7	207.3	+39.6	Lucite:+50.9
Tangible fixed assets	169.8	282.9	+113.1	Lucite:+105.9, Capital investment:+11.6, Depreciation:-6.2
Investment securities	45.6	53.5	+7.9	
Other noncurrent assets	25.8	71.7	+45.9	Lucite:+45.2
Total liabilities	247.9	448.7	+200.8	
Interest-bearing liabilities	153.0	311.0	+158.0	
Total net assets	161.0	166.7	+5.7	
Shareholders' equity	159.1	153.3	-5.8	Quarterly net loss:-5.3
Gains/losses on valuation & exchange translation	(11.3)	(3.5)	+7.8	
Minority interests	13.2	16.9	+3.7	Lucite:+4.1
Total liabilities and net assets	408.9	615.4	+206.5	

Balance-sheet amounts recorded by Lucite as of May 28, 2009 (the date the acquisition was complete), were added to relevant amounts posted by MRC as of June 30, 2009 (end of first quarter).

(¥ billion)

Item	Previous Q1	Reporting Q1	Remarks
Cash flows from operating activities	12.0	16.8	Income before income taxes -6.7, Depreciation amortization +6.3, Notes and accounts receivable +4.8, Inventories+1.7 , Notes and accounts payable +7.4
Cash flows from investing activities	(10.1)	(154.1)	Purchases of property,plant and equipment -11.3 Acquisition of Lucite +142.0
Free cash flows	1.9	(137.3)	
Cash flows from financing activities	(1.9)	154.0	Long and short-term loan payable: +151.4
Increase (decrease) of cash and cash equivalents	(0.5)	17.4	
Cash and cash equivalents , End of Q1	(16.8)	62.9	

Performance Estimates for FY2009

FY2009 estimates

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

Item	Unit	FY2008 results						FY2009 estimates				
		Q1	Q2	First half	Q3	Q4	Full term	Q1 results	Q2 estimates	First half estimates	Second half estimates	Full term estimates
Net sales	¥ billion	91.3	107.0	198.3	83.5	63.2	345.0	62.2	85.8	148.0	222.0	370.0
Operating Income	¥ billion	2.3	0.6	2.9	(2.7)	(7.8)	(7.6)	(5.7)	1.1	(4.6)	9.2	4.6
		3.9	2.0	6.0	(1.3)	(6.4)	(1.7)	(4.2)	2.2	(2.0)	11.5	9.5
Net Income	¥ billion	1.2	(1.1)	0.1	(22.4)	(6.7)	(29.0)	(5.3)	(1.3)	(7.0)	6.0	(1.0)
		2.2	(0.2)	1.9	(21.5)	(5.9)	(25.5)	(4.4)	(0.1)	(5.5)	7.4	1.9
Dividend	¥ per share	-	3.0	3.0	-	1.0	4.0	—	0.0	0.0	undecided	undecided
Capital expenditures	¥ billion	8.4	12.3	20.7	9.0	14.6	44.3	11.6	3.4	15.0	8.0	23.0
Depreciation	¥ billion	6.4	6.3	12.7	7.3	7.0	27.1	6.3	5.7	13.0	17.0	30.0
Amortization of goodwill	¥ billion	0.2	0.2	0.4	0.2	0.2	0.8	0.2	0.3	0.5	1.2	1.7
R&D expenses	¥ billion	3.2	3.3	6.5	3.6	3.3	13.4	3.2	3.8	7.0	8.5	15.5
Amortization of Actuarial Losses in Pension Accounting	¥ billion	1.6	1.4	3.0	1.4	1.5	5.9	1.4	1.2	2.6	2.3	4.9
Conditions												
Exchange rate	¥/\$	104	107	106	96	94	101	97	95	96	95	95
Naphtha price	1,000¥/KL	70.9	85.8	78.3	52.2	27.0	58.9	33.3	43.0	38.1	43.0	40.5

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

Item	Unit	FY2008 results	FY2009 estimates					
			Revised estimate			Previous estimate		
			First half	Second half	Full term	First half	Second half	Full term
Net sales	¥ billion	345.0	148.0	222.0	370.0	145.0	—	—
Operating Income	¥ billion	(7.6)	(4.6)	9.2	4.6	1.5	—	—
		(1.7)	(2.0)	11.5	9.5	4.0	—	—
Net Income	¥ billion	(29.0)	(7.0)	6.0	(1.0)	(0.5)	—	—
		(25.5)	(5.5)	7.4	1.9	1.0	—	—
Dividend	¥ per share	4.0	0.0	undecided	undecided	undecided	—	—
Capital expenditures	¥ billion	44.3	15.0	8.0	23.0	13.0	—	—
Depreciation	¥ billion	27.1	13.0	17.0	30.0	12.5	—	—
Amortization of goodwill	¥ billion	0.8	0.5	1.2	1.7	0.4	—	—
R&D expenses	¥ billion	13.4	7.0	8.5	15.5	7.0	—	—
Amortization of Actuarial Losses in Pension Accounting	¥ billion	5.9	2.6	2.3	4.9	2.5	—	—
Conditions								
Exchange rate	¥/\$	101	96	95	95	95	—	—
Naphtha price	1,000¥/KL	58.9	38.1	43.0	40.5	30.0	—	—

Performance Estimates by Segment

FY2009 estimates

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(¥ billion)

		FY2008 results						FY2009 estimates				
		Q1	Q2	First half	Q3	Q4	Full term	Q1 results	Q2 estimates	First half Estimates	Second half Estimates	Full term Estimates
Sales	Chemicals & Plastics	42.9	49.0	91.9	39.1	25.8	156.8	30.1	47.9	78.0	150.0	228.0
	Acrylic fibers & AN monomer	14.4	15.6	30.0	9.9	7.4	47.3	8.8	8.2	17.0	16.0	33.0
	Carbon Fiber & Composite Materials	10.6	10.5	21.1	10.2	6.6	37.9	5.6	5.4	11.0	11.0	22.0
	Acetate fibers & Membranes and others	23.5	31.8	55.3	24.3	23.4	103.1	17.7	24.3	42.0	45.0	87.0
	Total	91.3	107.0	198.3	83.5	63.2	345.0	63.2	85.8	148.0	222.0	370.0
Operating income	Chemicals & Plastics	1.6	1.7	3.3	(0.1)	(2.5)	0.6	(1.5)	4.2	2.7	11.9	14.6
		2.6	2.6	5.2	0.8	(1.6)	4.4	(0.6)	5.1	4.5	13.5	18.0
	Acrylic fibers & AN monomer	(0.9)	(2.4)	(3.2)	(3.4)	(3.0)	(9.6)	(0.7)	(1.0)	(1.7)	0.3	(1.4)
		(0.7)	(2.2)	(2.9)	(3.3)	(2.8)	(9.1)	(0.6)	(0.9)	(1.5)	0.5	(1.0)
	Carbon Fiber & Composite Materials	1.4	0.6	2.0	0.9	(2.0)	1.0	(3.0)	(1.8)	(4.8)	(3.3)	(8.1)
		1.6	0.8	2.5	1.2	(1.8)	1.9	(2.8)	(1.7)	(4.5)	(3.0)	(7.5)
	Acetate fibers & Membranes and others	0.2	0.6	0.8	(0.1)	(0.3)	0.4	(0.5)	(0.3)	(0.8)	0.3	(0.5)
		0.4	0.8	1.2	0.1	(0.2)	1.1	(0.3)	(0.2)	(0.5)	0.5	0.0
	Total	2.3	0.6	2.9	(2.7)	(7.8)	(7.6)	(5.7)	1.1	(4.6)	9.2	4.6
		3.9	2.0	6.0	(1.3)	(6.4)	(1.7)	(4.2)	2.2	(2.0)	11.5	9.5

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

Performance Estimates by Segment

Difference between previous estimate reported at May 2,2008
FY2009 estimates

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(¥ billion)

		FY2008 results	FY2009 estimates					
			Revised estimate			Previous estimate		
			First half	Second half	Full term	First half	Second half	Full term
Sales	Chemicals & Plastics	156.8	78.0	150.0	228.0	65.0	-	-
	Acrylic fibers & AN monomer	47.3	17.0	16.0	33.0	15.0	-	-
	Carbon Fiber & Composite Materials	37.9	11.0	11.0	22.0	18.0	-	-
	Acetate fibers & Membranes and others	103.1	42.0	45.0	87.0	47.0	-	-
	Total	345.0	148.0	222.0	370.0	145.0	-	-
Operating income	Chemicals & Plastics	0.6	2.7	11.9	14.6	3.0	-	-
		4.4	4.5	13.5	18.0	4.5	-	-
	Acrylic fibers & AN monomer	(9.6)	(1.7)	0.3	(1.4)	(1.7)	-	-
		(9.1)	(1.5)	0.5	(1.0)	(1.5)	-	-
	Carbon Fiber & Composite Materials	1.0	(4.8)	(3.3)	(8.1)	(0.4)	-	-
		1.9	(4.5)	(3.0)	(7.5)	0.0	-	-
	Acetate fibers & Membranes and others	0.4	(0.8)	0.3	(0.5)	0.6	-	-
		1.1	(0.5)	0.5	0.0	1.0	-	-
	Total	(7.6)	(4.6)	2.5	4.6	1.5	-	-
		(1.7)	(2.0)	5.5	9.5	4.0	-	-

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

On May 28, 2009, Mitsubishi Rayon completed procedures for the acquisition of Lucite of the United Kingdom, the world's largest producer of methyl methacrylate (MMA) monomer. The Company's business performance forecasts for fiscal 2009, factoring in the contribution of Lucite's operations, are given below.

Q1	No impact
Q2	Lucite performance from May 28 to end of June to be included in MRC 2nd-quarter consolidated income statements
Second half	Lucite figures for July-December to be included in consolidated performance figures of Mitsubishi Rayon

Impact of Lucite based on forecast figures for FY2009			
¥ billion	First half (approx. one month worth)	Second half (forecast)	Full year
Sales	13.0	65.0	78.0
Operating income	0.2	2.5	2.7
Capital expenditure	0.3	2.2	2.5
Depreciation	0.8	4.6	5.4
Amortization of goodwill	0.1	0.8	0.9
R&D expenditure	0.1	0.7	0.8

On May 28, 2009, Mitsubishi Rayon purchased Lucite International Group Limited of the United Kingdom, the leading company in the world MMA monomer market.

The estimated impact of this on the Company's Balance Sheet for fiscal 2009, ending March 2010, is shown below.

Q1	Consolidation of assets and liabilities as of May 28, 2009
Q2	Consolidation of assets and liabilities as of June 30
Second half	Consolidation of assets and liabilities as of Dec. 31, 2009

¥ billion

Contribution by Lucite to MRC's balance-sheet figures as of the 1st quarter-end (June 30, 2009)			
Total assets	202.1	Total liabilities and net assets	202.1
Current assets	50.9	Total liabilities	197.9
Property, plant and equipment	105.9	Interest bearing liabilities	159.4
Investment securities	0.1	Net assets	4.2
Other noncurrent assets	45.2	Shareholders' equity	0
		Valuation and translation adjustments	0
		Minority interests	4.1

1. Faster steps to address priority issues under Sixth Medium-Term Management Plan

- (1) Swiftly realize synergistic benefits from acquisition of Lucite International**
- (2) Realizing targets under JK→2010 plan to reinforce our operational competitiveness**
- (3) Turn around unprofitable businesses through radical structural reform**

2. Long-term activities

- (1) Strict selection of capital investment targets; total amount to be reduced sharply**
- (2) Drastic inventory reduction**
- (3) Major reduction in SG&A expenses**
- (4) Other wide-ranging cost-cutting measures**

Segment		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, Prism sheets, plastic optical fibers, plastic rod lenses		PBT resins
	Coating resins & modifiers	Coating resins, plastic modifiers		
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

Startup	Products	Capacity	Company	Location	Investment (US\$ million)
Sep 2008	Acrylic resin pellets	40,000 tons/year	Daesan MMA (joint venture Honan Petro-chem.)	Korea	50:50 equity stakes
May 2009	MMA monomers	90,000 tons/year			
4Q 2009	Acrylic sheets	20,000 tons/year	Thai MMA	Thailand	250
2Q 2010	MMA monomers	90,000→180,000 tons/year			
4Q 2010 (postponement from original schedule 4Q 2009)	Carbon fibers	5,400 →8,100 tons/year	Mitsubishi Rayon	Japan	¥ 12billion

Note Q=calendar year quarter

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.