Q&A Regarding the Downward Revision to FY3/08 Earnings

Meitec Corporation announced yesterday a downward revision to its earnings forecast for FY3/08. Answers to the most representative questions received form shareholders and investors in regard to this revision are provided as follows.

Q1: What is the reasons for the downward revision?
A1: Main reasons:

(million yen)

<table>
<tr><th></th><th>Consolidated</th><th>Non-consolidated</th></tr>
<tr><td>Regarding Projected Benefit for Retirement</td><td colspan="2">-270</td></tr>
<tr><td>Regarding Investment Assets Management</td><td colspan="2">-100</td></tr>
<tr><td>Regarding Good Will</td><td>-130</td><td></td></tr>
<tr><td>Regarding Subsidiary Stock</td><td></td><td>-130</td></tr>
<tr><td>Total</td><td>-500</td><td>-500</td></tr>
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Q2: What is the total pension asset amount?
A2: Approximately ¥5.0 billion.

Q3: What is the breakdown of gains and losses from management of investment assets?
A3: Considering the recent slowdown in the stock market, mainly losses on sale stemming from pressure on management of marketable securities, including investment trusts.

Q4: Meitec's non-consolidated operating income is ¥300 million over announced forecasts. What is the reason for this?
A4: We expect our new graduates recruitment and mid-career recruitment to be basically in line with plan, while curbs on recruitment costs compared to the previous plan are expected to improve SG&A expenses by around ¥300 million.

Q5: Why have no revisions been made to the forecast for consolidated operating income?
A5: We anticipate that the aggregate of the operating income forecasts for group companies other than Meitec Corporation will fall short of the previous plan by around ¥300 million. Details are disclosed in the financial statements announced in May 2008.

Q6: What is the breakdown and residual amount for impairment of goodwill?

A6: Impairment of goodwill applies to our subsidiary Drake Beam Morin-Japan, Inc. The residual amount after the current impairment is approximately ¥400 million.

Q7: What are your expectations for dividends in FY3/08?

A7: There is no change in our dividend plan of a year-end dividend of ¥34 per share, for a full-year dividend of ¥71.5 per share.