

(Translation)

To All Persons Concerned

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Notice of revised guidance for mid-year FY2010 and FY2010 (December 31, 2010)

PALTEK Corporation today issued revised consolidated business forecast for the mid-year and fiscal year ending December 31, 2010, from those announced on February 10, 2010.

1. Consolidated Forecast for Fiscal mid-year 2010

Fiscal Mid-Year 2010 Revision (January 1, 2010 - June 30, 2010)

(Yen in Millions)

	Net Sales	Operating Income	Ordinary Income	Net Income	Net income per share
Previous Forecast (A)	7,600	30	20	12	1.05
Revised Forecast (B)	7,800	100	90	40	3.50
Increase/Decrease Amount (B-A)	200	70	70	28	
Increase/Decrease Percentage (%)	2.6	233.3	350.0	233.3	
[For Reference] Previous Year's Results (2009/1/1-2009/6/30)	6,672	(230)	(185)	(84)	(7.22)

2. Consolidated Forecast for Fiscal 2010

Fiscal Year 2010 Revision (January 1, 2010 - December 31, 2010)

(Yen in Millions)

	Net Sales	Operating Income	Ordinary Income	Net Income	Net income per share
Previous Forecast (A)	16,800	150	120	72	6.30
Revised Forecast (B)	17,000	220	190	100	8.75
Increase/Decrease Amount (B-A)	200	70	70	28	
Increase/Decrease Percentage (%)	1.2	46.7	58.3	38.9	
[For Reference] Previous Year's Results (2009/1/1-2009/12/31)	14,762	(182)	(103)	(60)	(5.17)

3. Reason for Revision

Upon the results of the first quarter of fiscal year 2010, the original guidance, announced on February 10, 2010, has been revised as following.

As for the mid-year revenue guidance, we have raised the guidance due to continued strong demand from mid- to small-size customers and overall booking progress.

We also raised the operating income guidance due to higher gross margin expectation and tight expense control. Gross margin point is slightly higher than initially forecasted due to strong demand from industrial application customers.

Guidance for ordinary income and net income is also raised due to higher operating income expectation.

As for the second half of fiscal year 2010, the Company maintains the original guidance, therefore, this new guidance for fiscal year 2010 reflects only the changes from the first half guidance.

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Questions concerning this Press Release

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