



April 27th, 2010

FOR IMMEDIATE RELEASE

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Parent company:Shin-Etsu Chemical Co.,Ltd.
(Code number:4063)

**Notice Regarding an Extraordinary Loss due to Liquidation of
Subsidiary Company**

Shin-Etsu Polymer Co., Ltd (Tokyo, Japan) hereby makes the following announcement;

As we informed in the special report dated October 15th, 2009, we are in the process of liquidating our subsidiary company, Shin-Etsu Polymer Mexico, S.A. de C.V.

It is estimated that we have scheduled to report 847 million yen as the Loss on Liquidation of Subsidiaries as the result in the consolidated report for the fiscal year ended March 31st, 2010. However, we are not expecting that we have to modify our forecast for the consolidated financial results for the fiscal year ended March 31st, 2010 that we announced on October 27th, 2009.

【Reference】 Consolidated Operating Performance Forecast for the Fisical Year Ending March 31,2010
(April 1,2009 to March 31,2010) (Milloins of Yen)

Announced on Oct. 27,2009	Net sales	Operating income	Ordinary income	Net income	Net income per share (in yen)
Full Year	68,000	2,200	2,350	1,000	12.30