

Tera Probe Revises FY 2011 Dividend Expectation As Allowance for Doubtful Accounts Triggers Extraordinary Loss

Yokohama, Japan, March 1, 2012

Tera Probe today announced that at a meeting of the company's board of directors held on March 1, 2012 a resolution was approved to revise the anticipated dividend per share for FY 2011 (the business year ending March 2012) that was announced on October 26, 2011. An extraordinary loss in connection with the creation of an allowance for doubtful accounts led to the resolution.

Further details appear below.

1. Reason for Revised Dividend Forecast

On February 28, 2012 Tera Probe issued a news release titled "Notice Concerning the Commencement of Corporate Reorganization Proceedings by Elpida Memory, Tera Probe's Main Shareholder and an "Other Affiliated Company"". As stated in the notice on February 27, 2012 Elpida Memory, Tera Probe's main shareholder and customer, filed a court petition for the commencement of corporate reorganization proceedings. The notice further stated that claims and other obligations Tera Probe has against Elpida may become unrecoverable or delayed.

In response to this event Tera Probe has decided to create an allowance for doubtful accounts. This allowance is likely to result in an extraordinary loss of approximately 2.5 billion yen, which in turn will substantially lower net income. Consequently the dividend forecast for the end of Tera Probe's FY 2011 business year has been revised.

2. Dividend Revision

Date of Record	Dividend Per Share (Yen)		
	Mid-Year Dividend	End-year Dividend	Total
Previous expectation	0	10	10
Revised expectation		0	0
Actual FY 2011 dividends	0		
Previous year dividend (FY 2010 ended March 2011)	0	0	0

3. FY 2011 Business Results Forecast

Although the appearance of the above-described extraordinary loss will have a significant impact on FY 2011 net income, finalizing the amount of the allowance for doubtful accounts related to the loss will require time. Consequently the size of the allowance will persist for awhile as an uncertain factor.

Also, at a meeting of Elpida Memory's creditors held on February 29, 2012 it was explained that production at Elpida's Hiroshima Plant will continue and that the total amount of claims incurred by Elpida after its February 27 filing of a petition for the

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commencement of corporate reorganization will be paid. However, Elpida's reorganization plan has not yet been finalized, which results in another uncertain factor.

Because of these uncertain factors it is difficult to calculate certain financial sums. Consequently Tera Probe is reviewing its entire full-term business results forecast for FY 2011. As details become confirmed information will be disclosed as soon as possible.

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