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UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
Washington, D.C. 20549



FORM CB

Tender Offer/Rights Offering
Notification Form



07076189

Please place an X in the box(es) to designate the appropriate rule provision(s) relied upon to file this Form:

- Securities Act Rule 801 (Rights Offering)
- Securities Act Rule 802 (Exchange Offer)
- Exchange Act Rule 13e-4(h) (Issuer Tender Offer)
- Exchange Act Rule 14d-1(c) (Third Party Tender Offer).....
- Exchange Act Rule 14e-2(d) (Subject Company Response)
- Filed or submitted in paper if permitted by Regulation S-T Rule 101(b)(7)

Sambo Copper Alloy Co., Ltd.

(Name of Subject Company)

Not Applicable

(Translation of Subject Company's Name into English (if applicable))

Japan

(Jurisdiction of Subject Company's Incorporation or Organization)

Mitsubishi Materials Corporation

(Name of Person(s) Furnishing Form)

Common Stock

(Title of Class of Subject Securities)

Not Applicable

(CUSIP Number of Class of Securities (if applicable))

**Keisuke Yamanobe, General Manager
Administration Department
8-374, Sambo-cho, Sakai-ku,
Sakai City, Osaka Prefecture 590-0906, Japan
+81 072-233-1161**

(Name, Address (including zip code) and Telephone Number (including area code) of Persons
Authorized to Receive Notices and Communications on Behalf of Subject Company)

October 26, 2007

(Date Tender Offer/Rights Offering Commenced)

PROCESSED

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**THOMSON
FINANCIAL**

PART I-INFORMATION SENT TO SECURITY HOLDERS

Item 1. Home Jurisdiction Documents.

(a) Not applicable.

(b) Not applicable.

Item 2. Informational Legends.

The legends required under Rule 802(b) under the Securities Act of 1933, as amended, are included in Exhibit 1.

PART II-INFORMATION NOT REQUIRED TO BE SENT TO SECURITY HOLDERS

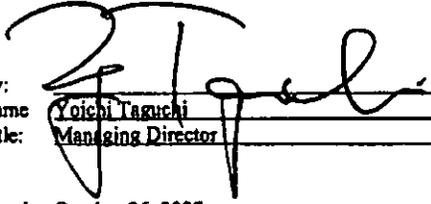
See the press release dated October 26, 2007 attached as Exhibit 1.

PART III-CONSENT TO SERVICE OF PROCESS

Mitsubishi Materials Corporation is concurrently filing with the Commission a written irrevocable consent and power of attorney on Form F-X dated October 26, 2007.

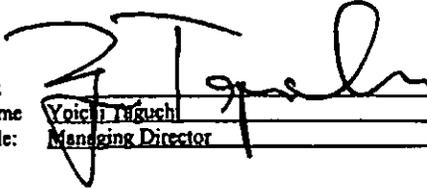
PART IV-SIGNATURES

After due inquiry and to the best of my knowledge and belief, I certify that the information set forth in this statement is true, complete and correct.

By: 
Name: Yoichi Taguchi
Title: Managing Director
Dated: October 26, 2007

PART IV-SIGNATURES

After due inquiry and to the best of my knowledge and belief, I certify that the information set forth in this statement is true, complete and correct.

By: 
Name: Yoichi Tsuchi
Title: Managing Director

Dated: October 26, 2007

Exhibit Index

Exhibit	Description
1.	English translation of press release, dated October 26, 2007 and submitted to the Tokyo Stock Exchange, Inc., announcing a share exchange agreement between Mitsubishi Materials Corporation and Sambo Copper Alloy Co., Ltd. to make Sambo Copper Alloy Co., Ltd. a wholly owned subsidiary of Mitsubishi Materials Corporation.

October 26, 2007

To whom it may concern,

Company name Mitsubishi Materials Corporation
Representative's Akihiko Ide, President
name
(Securities Code No.: 5711 1st Section of Tokyo Stock
Exchange and Osaka Securities Exchange)
Toru Suzuki,
Deputy General Manager,
Corporate Communications and
IR Department
Contact (TEL: +81-3-5252-5206)

Regarding Making Sambo Copper Alloy a Wholly Owned Subsidiary of Mitsubishi Materials

Mitsubishi Materials Corporation (hereinafter "Mitsubishi Materials") and Sambo Copper Alloy Co., Ltd. (hereinafter "Sambo Copper Alloy") announced today that Mitsubishi Materials and Sambo Copper Alloy have signed a share exchange agreement to make Sambo Copper Alloy a wholly owned subsidiary of Mitsubishi Materials, with each company having resolved such at meetings of their respective boards of directors held today.

The effective date of the share exchange agreement will be December 28, 2007, subject to approval by Sambo Copper Alloy's shareholders at an extraordinary general meeting of shareholders to be held on November 21, 2007. Mitsubishi Materials will use a simplified share exchange procedure that does not require the approval of a general meeting of its shareholders pursuant to Article 796, Paragraph 3, of the Corporation Law.

Additionally, Mitsubishi Materials signed a similar share exchange agreement to make Mitsubishi Shindoh Co., Ltd. (¥8,713 million in capital; Masahiro Nishida, President; hereinafter "Mitsubishi Shindoh") a wholly owned subsidiary. (For details of that share exchange agreement, refer to the news release issued today by Mitsubishi Materials.) Sambo Copper Alloy is scheduled to merge with Mitsubishi Shindoh by April 1, 2008, after the share exchange procedure with Mitsubishi Materials is completed. (The merger will be officially determined and publicly announced in February 2008 or later.)

1. Purpose of Making Sambo Copper Alloy a Wholly Owned Subsidiary via a Share Exchange

The copper business of the Mitsubishi Materials Group has established an integrated operating structure, from mining to making fabricated copper products and recycling. In particular, Sambo Copper Alloy and Mitsubishi Shindoh produce high-value-added products in collaboration with Mitsubishi Materials from the development stage of copper alloy materials. *Eco Brass*^o in particular, which Sambo Copper Alloy manufactures, sells and licenses to Japanese and overseas companies that produce copper alloy, is becoming a global standard as an eco-friendly new material. Furthermore, *Eco Brass* is expected to expand its sales for use in automobile and information and electronics markets, thanks to its high-strength, high-processing properties. Mitsubishi Shindoh's wide range of premium precision terminal/connector materials and lead frame materials bound for the automobile and information and electronics markets are of first-tier quality and performance. Meanwhile, customer needs are increasingly

- ^o *Eco Brass* is a new lead-free copper alloy that ensures excellent cutting performance which is coming to global attention as a material used particularly for water supply devices. It excels in machining performance, such as high-strength cutting and forging, and it is innovative in that it has resolved such issues as stress corrosion, cracking and dezincification corrosion.

diversified, sophisticated and complex, thereby requiring the unique, demanding characteristics of thinner and lighter materials operable under the harsh operating environments of the automobile and electronics industries. Moreover, a more stable and swifter global supply system has become an essential requirement of customers along with the expansion of emerging markets, such as China.

Given this environment, Mitsubishi Materials, Sambo Copper Alloy and Mitsubishi Shindoh agreed to a study regarding a business alliance for the copper alloy business on July 28, 2006 for the purpose of enhancing the strength of product development, cost competitiveness and marketing capabilities in the pursuit of joint development and/or effective utilization of production facilities. As a result, the three parties agreed on a shared recognition that synergies could be maximized if Sambo Copper Alloy and Mitsubishi Shindoh became wholly owned subsidiaries of their parent company, Mitsubishi Materials, and subsequently merged. Accordingly, Mitsubishi Materials and Sambo Copper Alloy today have agreed to the aforementioned share exchange.

By becoming wholly owned subsidiaries of Mitsubishi Materials and through the intended subsequent merger, the new corporation to be derived from Sambo Copper Alloy and Mitsubishi Shindoh will be the leading player in the domestic copper alloy industry with synergies as outlined below:

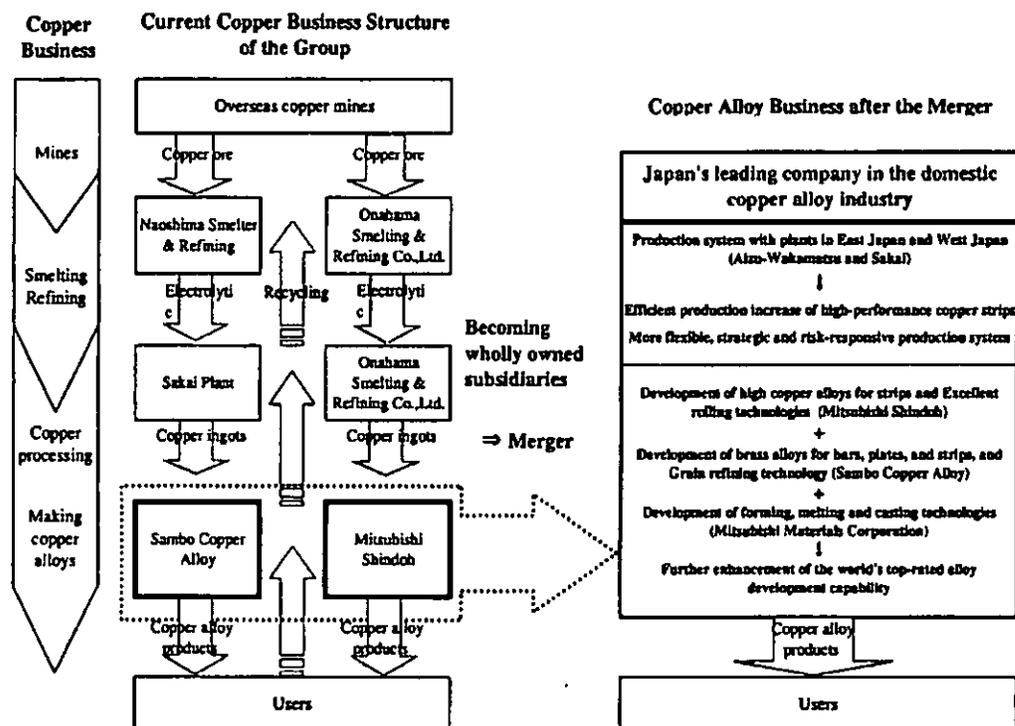
- 1) Making unified and swift management decisions, as well as strengthening the vertical intra-group value chain;
- 2) Increasing earnings with efficient capital investments in local production plants in eastern and western Japan, and by establishing a more flexible, strategic and risk-responsive production system;
- 3) Reinforcing development capabilities by gathering development resources and enhancing marketing functions; and
- 4) Accelerating an overseas presence by gathering group wide management resources.

To carry out these measures, a scale-up expansion and a further increase in the competitive edge of the group's copper processing business, one of the three mainstays together with mines and smelting/refining, are highly expected in the metals sector. Thus, the three existing corporations would like to meet the expectations of the current shareholders of Sambo Copper Alloy and Mitsubishi Shindoh, who will become shareholders of Mitsubishi Materials as a result of the exchange, thereby also meeting the expectations of Mitsubishi Materials' current shareholders.

To ensure the fairness and appropriateness of the share exchange ratio, Mitsubishi Materials and Sambo Copper Alloy each (a) conducted due-diligence using outside experts and (b) received and reviewed a calculation of the share exchange ratio by their respective third-party advisors. Following the results, Mitsubishi Materials and Sambo Copper Alloy carefully considered the share exchange figures with reference to the calculation results on the share exchange ratio, and both parties approved the final share exchange ratio as reasonable and acceptable for their respective shareholders at meetings of their respective boards of directors held today and signed the share exchange agreement today as well.

In order to avoid any conflict of interests with minority shareholders, at the Sambo Copper Alloy's board of directors meeting, Mitsubishi Materials' senior executive officer who concurrently serves as a director of Sambo Copper Alloy was not present at the deliberations or resolution of the share exchange agreement. Additionally, at the Sambo Copper Alloy board of directors meeting, Mitsubishi Materials' executive officer and an employee who concurrently serve as Sambo Copper Alloy's auditors were not present at the deliberations of the share exchange agreement.

Figure: Vertical value chain of the Mitsubishi Materials' metals business



2. Outline of the Share Exchange

(1) Schedule for the share exchange

- | | |
|----------------------------------|---|
| 1) October 26, 2007 | Resolution of the board of directors regarding the share exchange agreement (Mitsubishi Materials and Sambo Copper Alloy) |
| 2) October 26, 2007 | Signing of the share exchange agreement |
| 3) November 13, 2007 (tentative) | Reference date for an extraordinary general meeting of shareholders (Sambo Copper Alloy) |
| 4) November 21, 2007 (tentative) | Extraordinary general meeting of shareholders for the approval of the share exchange agreement (Sambo Copper Alloy) |
| 5) December 28, 2007 (tentative) | Due date for the proposed share exchange (effective date) |
| 6) February 2008 (tentative) | Issue date of Mitsubishi Materials' share certificates |

Notes:

1. Sambo Copper Alloy is scheduled to merge with Mitsubishi Shindoh by April 1, 2008, after becoming a wholly owned subsidiary of Mitsubishi Materials through the share exchange.
2. Mitsubishi Materials will use a simplified share exchange procedure that does not require the approval of a general meeting of its shareholders according to Article 796, Paragraph 3, of the

Corporation Law.

3. The "due date" for the share exchange above is subject to change by the mutual agreement of Mitsubishi Materials and Sambo Copper Alloy.

(2) Share exchange ratio

Company	Mitsubishi Materials (wholly owning parent)	Sambo Copper Alloy (wholly owned subsidiary)
Share exchange ratio	1	1.25

Notes:

1. Allotment ratio of shares

Mitsubishi Materials will issue 1.25 shares for each share of Sambo Copper Alloy's common stock. However, Mitsubishi Materials will not issue any shares for the 14,142,490 shares of Sambo Copper Alloy's common stock that Mitsubishi Materials currently holds.

2. Number of new shares to be issued by the share exchange

Shares of common stock: 9,658,262 shares (truncated to the nearest share)

Mitsubishi Materials will issue 1,000,000 shares of Mitsubishi Materials it currently holds as treasury stock in connection with the share exchange.

(3) Basis of calculation for the share exchange ratio

1) Basis and details of the computation

To ensure the fairness and appropriateness of the share exchange ratio to be calculated in the share exchange, Mitsubishi Materials designated Mitsubishi UFJ Securities, Co., Ltd. (hereinafter "Mitsubishi UFJ Securities") and Sambo Copper Alloy designated GCA Corporation (hereinafter "GCA") as their respective third-party institutions to perform the calculation of the share exchange ratio.

To calculate the value of the stock of the respective companies, Mitsubishi UFJ Securities adopted the market value average method for Mitsubishi Materials, and the multiple method (a method which applies multiples to the comparable company's financial metrics) and the discounted cash flow (DCF) method for Sambo Copper Alloy.

Based on each evaluation method, Mitsubishi UFJ Securities calculated that the number of Mitsubishi Materials shares to be allotted in exchange for each share of Sambo Copper Alloy is as shown in the table below:

	Range of share exchange ratio
Multiple method	1.04-1.29
DCF method	1.01-1.50

In applying the market value average method, Mitsubishi UFJ Securities adopted the average closing price per share on all trading days during the six-month, three-month and one-month periods ending on

October 19, 2007, the reference date for evaluation for Mitsubishi Materials.

In calculating the share exchange ratio, Mitsubishi UFJ Securities basically assumed and relied on the accuracy and completeness of information supplied by both companies and publicly disclosed information made available to it and did not verify such information independently. It was assumed that there was no fact undisclosed to Mitsubishi UFJ Securities that might have a significant effect on its calculation of the share exchange ratio. Moreover, Mitsubishi UFJ Securities has not undertaken an independent evaluation, appraisal or assessment of any assets or liabilities (including contingent liabilities) of Mitsubishi Materials or Sambo Copper Alloy (or their respective affiliates) and has not requested any such evaluation or appraisal from any other third-party. With respect to the financial forecast information of both companies, Mitsubishi UFJ Securities assumed that it has been reasonably prepared with the best currently available estimates and judgment of the management teams of Mitsubishi Materials and Sambo Copper Alloy.

To calculate the value of the stock of the respective companies, GCA adopted the market value average method for Mitsubishi Materials, and the market value average method, the multiple method (a method which applies multiples to the comparable company's financial metrics) and the discounted cash flow (DCF) method for Sambo Copper Alloy.

As for the financial projections being the basis of the DCF analysis, a considerable increase or decrease in earnings is not expected.

Based on each evaluation method, GCA calculated that the number of Mitsubishi Materials shares to be allotted in exchange for each share of Sambo Copper Alloy is as shown in the table below.

	Range of share exchange ratio
Multiple method	1.15-1.33
DCF method	1.18-1.51

In applying the market value average method, GCA adopted the average closing price per share on all trading days during the six-month, three-month and one-month periods ending on October 19, 2007, the reference date for evaluation for Mitsubishi Materials.

In calculating the share exchange ratio, GCA basically assumed and relied on the accuracy and completeness of information supplied by both companies and publicly disclosed information made available to it and did not verify such information independently. It was assumed that there was no fact undisclosed to GCA that might have significant effect on its calculation of the share exchange ratio. Moreover, GCA has not undertaken an independent evaluation, appraisal or assessment of any assets or liabilities (including contingent liabilities) of Mitsubishi Materials or Sambo Copper Alloy (or their respective affiliates) and has not requested any such evaluation or appraisal from any other third-party. With respect to the financial forecast information of both companies, GCA assumed that it has been reasonably prepared with the best currently available estimates and judgment of the management teams of Mitsubishi Materials and Sambo Copper Alloy.

Mitsubishi Materials and Sambo Copper Alloy carefully considered the share exchange figures with reference to the calculation results on the share exchange ratio, which were submitted by the respective aforementioned third-party advisors and, as a result of subsequent negotiations and discussions, both parties approved the final share exchange ratio as reasonable and acceptable for their respective shareholders at meetings of their respective boards of directors held on October 26, 2007 and signed the share exchange agreement on the same day.

The share exchange ratio is subject to change by the mutual agreement of both companies in the event

of a substantial change to any conditions on which the calculation is based.

2) Relations with third-party advisors

Mitsubishi UFJ Securities is not a related party of Mitsubishi Materials or Sambo Copper Alloy. Likewise, GCA is not a related party of Mitsubishi Materials or Sambo Copper Alloy.

(4) Treatment of stock acquisition rights and bonds with stock acquisition rights of Sambo Copper Alloy

Sambo Copper Alloy has not issued any stock acquisition rights or bonds with stock acquisition rights.

3. Overview of Mitsubishi Materials and Sambo Copper Alloy (as of June 30, 2007)

(1) Company name	Mitsubishi Materials (wholly owning parent company)	Sambo Copper Alloy (wholly owned subsidiary)
(2) Line of business	Manufacture and sales of cement and secondary cement products; smelting/refining, processing and sales of copper, gold, silver and other metals; manufacture and sales of cemented carbide products for metal fabrication, diamond-cutting tools, powder metallurgy products and high-performance alloy products; and manufacture and sales of electronic materials and components and polycrystalline silicon	Manufacture and sales of copper and copper alloy products, and fabricated products
(3) Date of establishment	April 1, 1950	May 16, 1935
(4) Location of head office	1-5-1, Otemachi, Chiyoda-ku, Tokyo	8-374, Sanbo-cho, Sakai-ku, Sakai-shi, Osaka
(5) Representative	Akihiko Ide, President	Takao Hashida, President
(6) Capital	¥119,457 million	¥2,550 million
(7) Shares issued	1,252,092,486	22,669,100
(8) Net assets	¥493,127 million	¥14,205 million
(9) Total assets	¥1,852,598 million	¥57,942 million
(10) Fiscal term-end	March 31	December 31
(11) Number of employees	19,631 (consolidated) (as of March 31, 2007)	659 (nonconsolidated)
(12) Major customers	Users in Japan and overseas of cement, copper, processed metal products, aluminum, electronic parts, electronic materials, energy systems and other products	Various users in electronics, automobile, housing-related, trading company and wholesalers
(13) Principal shareholders and shareholding ratios	Japan Trustee Services Bank, Ltd.: 8.2% The Master Trust Bank of Japan, Ltd.: 6.3% The Bank of Tokyo-Mitsubishi UFJ, Ltd.: 2.9% (as of March 31, 2007)	Mitsubishi Materials Corporation: 62.4% Yuichiro Kuno: 9.3% Mitsubishi Corporation: 6.6%
(14) Major correspondent banks	The Bank of Tokyo-Mitsubishi UFJ, Ltd., and	The Bank of Tokyo-Mitsubishi UFJ, Ltd., and

	Mitsubishi UFJ Trust and Banking Corporation	Resona Bank, Limited
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(15) Relationships between the companies concerned	Capital relations	Mitsubishi Materials holds 62.4% of Sambo Copper Alloy's issued and outstanding shares. Sambo Copper Alloy holds no Mitsubishi Materials' shares.
	Human relations	A senior executive officer of Mitsubishi Materials currently assumes the position of director of Sambo Copper Alloy. In addition, an executive officer and an employee currently assume the position of auditor of Sambo Copper Alloy.
	Business relations	Mitsubishi Materials sells electrolytic copper, ingot copper and other products to Sambo Copper Alloy. Sambo Copper Alloy sells copper and copper alloy products to Mitsubishi Materials.
	Relevance to related party	Sambo Copper Alloy is a consolidated subsidiary of Mitsubishi Materials.

(16) Financial results for the most recent three fiscal years

Fiscal term	Mitsubishi Materials (wholly owning parent company) (consolidated)			Sambo Copper Alloy (wholly owned subsidiary) (nonconsolidated)		
	Year ended Mar 2005	Year ended Mar 2006	Year ended Mar 2007	Year ended Dec 2004	Year ended Dec 2005	Year ended Dec 2006
Net sales	984,776	1,143,699	1,452,108	51,681	58,723	92,132
Operating profit	54,084	68,981	78,758	947	2,813	2,053
Ordinary income	50,505	80,759	107,188	666	2,752	2,074
Net income	16,374	58,802	71,382	(2,134)	238	1,506
Net income per share (yen)	14.44	51.73	60.33	(94.17)	10.52	66.43
Dividend per share (yen)	3.0	4.0	6.0	-	-	5.0
Net assets per share (yen)	174.18	265.15	329.35	495.57	502.27	558.33

(Millions of yen)

4. Parent Company Information after the Share Exchange

(1) Company name	Mitsubishi Materials Corporation
(2) Line of business	Manufacture and sales of cement and secondary cement products; smelting/refining, processing and sales of copper, gold, silver and other metals; manufacture and sales of cemented carbide products for metal fabrication, diamond-cutting tools, powder metallurgy products and high-performance alloy products; and manufacture and sales of electronic materials and components and polycrystalline silicon
(3) Location of head office	1-5-1, Otemachi, Chiyoda-ku, Tokyo
(4) Representative	Akihiko Ide, President
(5) Capital	¥119,457 million
(6) Total assets	Not determined at present
(7) Net assets	Not determined at present
(8) Fiscal term-end	March 31

(9) Outline of accounting treatment

As a category under the transactions commonly controlled by both parties, the share exchange is expected to fall under a transaction with minority shareholders. The value of goodwill that will be generated in connection with the share exchange has not been determined at present.

(10) Impact of the share exchange on financial results

As Sambo Copper Alloy is a consolidated subsidiary of Mitsubishi Materials, the effects of the share exchange on financial results are considered to be insignificant either on a consolidated or nonconsolidated basis.

Mitsubishi Materials and Sambo Copper Alloy are Japanese companies. Information distributed in connection with the proposed share exchange transaction is subject to Japanese disclosure requirements that are different from those of the United States. Financial statements included herein have been prepared in accordance with Japanese accounting standards that may not be comparable to the financial statements of United States companies.

It may be difficult for you to enforce your rights and any claim you may have arising under the U.S. federal securities laws, since the companies are located in Japan, and some or all of their officers or directors are residents of Japan. You may not be able to sue the companies or their officers or directors in a Japanese court for violations of the U.S. securities laws. Finally, it may be difficult to compel the companies and their affiliates to subject themselves to a U.S. court's judgment.

You should be aware that the companies may purchase shares of Sambo Copper Alloy otherwise than under the share exchange, such as in privately negotiated purchases.

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