



September 11, 2008

To whom it may concerned

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Notice of Revision of Business Forecast for FY ending March 2009 and Forecast of Dividend Payout at the End of FY

We inform you that we revise the business forecast for FY ending March 2008 (April 1, 2008 to March 31, 2009) and the 2nd quarter accumulated accounting period (from April 1, 2008 to September 30, 2008), and the forecast of dividend payout at the end of the FY that were announced on the “Summary of Financial Report in FY ending March 2009 (non-consolidated)” date July 31, 2008 as follows:

1. Revision of business forecast for FY ending March 2009

① Fiscal year total

(Unit: Million yen)

	Sales	Operating Profit	Ordinary Profit	Net Profit
Previous forecast (A)	1,030	430	440	260
Revised forecast (B)	927	325	339	199
Change (B-A)	-103	-105	-101	-61
Change (%)	-10.0%	-24.4%	-22.9%	-23.4%

② 2nd quarter accumulated accounting period

(Unit: Million yen)

	Sales	Operating Profit	Ordinary Profit	Net Profit
Previous forecast (A)	460	155	160	95
Revised forecast (B)	356	87	94	54
Change (B-A)	-104	-68	-66	-41
Change (%)	-22.6%	-43.8%	-41.2%	-43.1%

2. Revision of forecast of dividend

(Unit: yen)

	End of 2nd Quarter	End of 3rd Quarter	End of FY	Annual Payout
Previous forecast (A)	---	---	1,557	1,557
Revised forecast (B)	---	---	1,191	1,191
Change (B-A)	---	---	-366	-366

3. Reason for revision

Note: Figures within () are those in the 2nd quarter accumulated accounting period.

(1) Game related business

Sales for Nintendo DS has been slightly lower than our initial forecast. As the forecast on a full year basis provided by Nintendo was revised up on the “Notice of Revision of Business Forecast” date August 29, and new Wi-Fi compliant game titles are to be released domestically and overseas, we expect that the number of titles sold on a full-year basis is not changed. Although we initially forecasted that sales in this field would be 717 million yen (317 million yen), we revise it down by 20 million yen to 697 million yen due to the time lag to record the amount other than the loyalty associated with game software.

Regarding the sales forecast in the 2nd quarter accumulated accounting period, we also revised down the forecast by 32 million yen to 285 million yen as both the performance mentioned above and the number of game titles sold are lower than initially expected.

(2) Digital home appliances

Affected by the global recession triggered by the subprime shock and the commodity price hike, the price competition has remarkably intensified in the digital home appliances area. Under such circumstances, electronic makers who are our clients are also face a severe situation and more and more projects we initially expected have been postponed or suspended. Given such condition, we revise down the sales forecast to 102 million yen (50 million yen) from the initial forecast of 200 million yen (100 million yen).

(3) Wireless related business and others

In the wireless related business and other areas, semiconductor makers and various equipment makers

who are our clients have postponed or suspended new projects in some cases. Considering these effects, we revise down the business forecast in the wireless business area to 49 million yen (8 million yen) from the initial forecast of 55 million yen (22 million yen), and that in other areas to 39 million yen (9 million yen) from 58 million yen (21 million yen).

Additionally, regarding the database business we announced its launch on the “Notice of Start of Database Business” date August 28, 2008, we newly estimate that sales from this business is 40 million yen (3 million yen), the depreciation cost of DeviceSQL that was purchased is 21 million yen, and the personnel cost for employees who are newly employed for the business and other business costs are 54 million yen.

As explained above, due to the decrease of sales in individual business areas, the profit has also declined. Therefore, although we announced the dividend payout at the end of FY was 1,557 yen per share, we revised it down to 1,191 yen.

4. Reference: Result in the previous FY

(Unit: Million yen)

	Sales	Operating Profit	Ordinary Profit	Net Profit	Dividend Payout Per Share
Fiscal year (April 1 - March 31)	878	461	439	259	1,554 yen

END