



October 23, 2009

To whom it may concerned

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**Revision of Business Forecast in the Second Quarter Accumulated Period of FY
 Ending March 2010**

and

**Notice of Loss from Revaluation of Investment Securities in the Second Quarter of
 FY Ending March 2010**

We inform you that we changed our business forecast in the second quarter accumulated period of FY Ending March 2010 (from April 1, 2009 to September 30, 2009) that was announced in the “Summary of Financial Report in the First Quarter of FY ending March 2010 (non-consolidated)” dated July 31, 2009 as follows.

We also notify that we need to record the loss from revaluation of investment securities, as we reviewed our holding securities for investment purpose that are categorized as “Other Securities” and made treatment for an impairment of securities of which real price was significantly down and cannot be expected to recover in the second quarter of FY ending March 2010.

1. Revision of business forecast

Second quarter accumulated period (Unit: 1 million yen)

	Sales	Operating Income	Ordinary Income	Net Income
Previous forecast (A)	450	64	69	30
Revised forecast (B)	535	237	242	54
Change (B - A)	85	173	173	24
Change (%)	18.9%	270.3%	250.7%	80.0%
(Reference) Actual performance in the second quarter of the previous FY (Second quarter of FY ended March 2009)	370	97	101	14

2. Reason for the revision of business forecast

Our sales in the second quarter exceeded our forecast by 85 million yen (+18.9% compared with the previous forecast)

thanks to favorable sales in the game business supported by the launch of many popular titles of Wi-Fi compliant games for Nintendo DS, and steady growth in other businesses in general.

In a profit and loss side, we forecast operating profit of 237 million yen (+270.3% compared with the previous forecast) and ordinary profit of 242 million yen (+250.7% compared with the previous forecast), as we postponed our plan to relocate the headquarter office and some marketing activities that were originally planned in the first half, and the cost of commissioned development did not happen in the first quarter.

On the other hand, we reviewed our holding securities for investment purpose that are categorized as “Other Securities” and made treatment for an impairment of securities of which real price was significantly down and cannot be expected to recover. As a result, we recorded loss on sales of investment securities in extraordinary loss of 127 million yen and net income is expected to be 54 million yen (+80.0% compared with the previous forecast) in the second quarter. After recording the loss on sales of investment securities, the book value of our holding investment securities is zero and no additional loss on sales of investment securities is expected in the future.

Regarding the business forecast on a full year basis, we make no change at the moment on the forecast provided in the previous announcement after considering the costs mentioned above that are to be incurred in the second half.

3. Loss on sales of investment securities in the second quarter of FY ending March 2010

(A) Total loss on sales of investment securities in the second quarter accounting period of FY ending March 2010 (from July 1, 2009 to September 30, 2009) (a - b)	127 million yen
(a) Total loss on sales of investment securities in the second quarter accumulated period of FY ending March 2010 (from April 1, 2009 to September 30, 2009)	127 million yen
(b) Total loss on sales of investment securities in the previous quarter (first quarter of FY ending March 2010) accumulated period (from April 1, 2009 to July 31, 2009)	--- million yen

* Valuation of investment securities in a quarterly basis is made by the method applying lower of previous book value or market value.

*The end of our fiscal year is March 31.

○Ratio to net assets, ordinary income, and net income

(B) Net assets as of the end of FY ended March 2009	1,659 million yen
(A/B x 100)	7.7%
(b/B x 100)	7.7%
(C) Average ordinary income in recent five fiscal years	290 million yen
(A/C x 100)	43.8%
(b/C x 100)	43.8%
(D) Average net income in recent five fiscal years	158 million yen
(A/D x 100)	80.4%
(b/D x 100)	80.4%

*For ordinary income and net income, we calculate the average in recent five years by treating the figures that are negative in a certain FY as zero in accordance with the rules on timely disclosure.

*The above forecasts are based on the information available and the assumption on uncertain factors that may impact on our future performance as of the announcement date of this document, and the actual performance may significantly differ depending on various factors happened in the future.

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