

To our shareholders and investors

Company Name: Ubiquitous Corporation
 Representative: Tomoyuki Ietaka, President
 (JASDAQ Code:3858)
 For inquiries
 Title and name: Haruhiko Handa,
 Operating Officer, Corporate Administration Group
 TEL: +81-3-5908-3451

Announcement of Revision of Full-Year Performance Forecast

Based on our current performance, we are pleased to revise the performance forecast in FY ending March 2011 (from April 1, 2010 to March 31, 2010) that was announced in the “Summary of Financial Report for the Year Ended March 31, 2010 (Non-consolidated)” as of May 7, 2010 as follows:

1. Revision of full-year performance forecast in FY ending March 2011

	Sales (Million yen)	Operating Income (Million yen)	Ordinary Income (Million yen)	Net Income (Million yen)	Earnings Per Share
Previous Forecast (A)	1,210	400	400	240	2,858.44 yen
Current revision (B)	1,320	560	560	336	3,931.11 yen
Change (B - A)	110	160	160	96	
Change (%)	9.1%	40.0%	40.0%	40.0%	
(Reference) Actual performance of the previous FY (FY ended March 2010)	1,159	463	470	183	2,195.18 yen

2. Reason for revising the performance forecast

Our performance in the third quarter was favorable, as home-appliance products that mount our technologies sold well thanks to the “Eco-Point” system as in the second quarter, which led to a significant increase of royalty income in the network business. In the game business, we also recorded a software licensing income from software for a new mobile game console “Nintendo 3DS” to be launched in February that provides the compatible function with the existing Nintendo DS, on a lump-sum basis in sales. As a result, our sales are expected to exceed our previous target of 110 million (+9.1% compared with the previous estimate).

After the current FY, although we can expect a licensing income from Wi-Fi compliant game software for existing Nintendo DS, we have no plan to receive additional royalty income such as continuous royalty income from the new version of DS. In this regard, we made no change on the “Business Plan under the Milestone Disclosure from FY Ending March 2011 to March 2013” as of May 21, 2010 and its revision as of November 12, 2010.

On the other hand, when we look at the profit/loss side, while our sales are likely to increase, our operating income,

ordinary income, and net income are also expected to exceed the previous target thanks to the reduction of the amount of development cost, marketing cost, and other expenses, all of which are less than we expected in the latter half of the FY. As a result, we revised our performance target as mentioned above.

*As the above forecast is based on the information that can be obtained as of the date of announcing this report and the assumption as of the date of announcing this report on uncertain factors that may affect our future performance, the actual performance may significantly vary depending on various factors in the future.

END