



August 6, 2010

To Whom It May Concern

Company Name: Universal Entertainment Corporation  
Representative: Mitsuhiro Kitabatake  
Representative Director and Vice Chairman  
(JASDAQ Code: 6425)  
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### **Announcement Regarding Posting of Foreign Exchange Gains (Non-operating income)**

Universal Entertainment Corporation (hereinafter referred to as the "Company") hereby announces that the Company posted foreign exchange gains as non-operating income in the consolidated accounting period of the 1st quarter of the fiscal year ending March 31, 2011 (from April 1, 2010 to June 30, 2010) as follows:

#### **1. Contents of Non-Operating Income**

The Company group posted foreign exchange gains of 628 million yen as non-operating income in the 1st quarter of the fiscal year ending March 31, 2011.

The major factors of the foreign exchange gains were in connection with foreign currency denominated receivables and payables among the Company, a consolidated subsidiary in the US, and a consolidated subsidiary in the Philippines, which had been affected by the recent appreciation of Philippine pesos and depreciation of US dollars, and in connection with our foreign currency denominated loan liabilities which had been affected by depreciation of US dollars as well as other causes. These foreign exchange gains include valuation gains converted at the exchange rate as of the end of the 1st quarter of the current fiscal year and will change in accordance with future rate fluctuations.

#### **2. Future Prospect**

At this point, the Company does not find it necessary to revise our forecasts of business results for the current fiscal year, however, in case the Company determines that it is necessary to make such revisions of the forecasts in the future, we will release the changes immediately.

End of announcement