Company Name Livesense Inc.
Representative Taichi Murakami,

President and Representative Director

(Code number : 6054 TSE)

Contact Shin Nakajima, Director

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Notice of Announcement of Consolidated Earnings Forecast and Revision of non-consolidated Earnings Forecast

Livesense Inc. has announced its consolidated earnings forecast for the Fiscal Year Ending December 31, 2014, with the establishment of its consolidated subsidiary, Livesense America, on August 19, 2014. We have revised our non-consolidated earnings forecast for the FY 2014, in light of our recent business performance.

1. Announcement of Consolidated Earnings Forecast

(JPY millions)

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	Sales	Operating Income	Ordinary Income	Net Profit	EPS (JPY)
Forecast	4,280	661	662	409	14.63

2. Revision of non-consolidated Earnings Forecast

(JPY millions)

	Sales	Operating Income	Ordinary Income	Net Profit	EPS (JPY)
Previous Forecast (A)	4,280	517	517	330	11.91
Revised Forecast (B)	4,280	665	666	413	14.77
Difference (B-A)	0	148	149	83	
Difference (%)	0	28.6	28.8	25.1	
(For Reference) Results for FY2013	4,256	1,584	1,585	983	35.58

Reasons for Revision

In order to achieve the full-year earnings forecast, we continue to work on improving the application and hiring rates by strengthening telephone support for job applicants, strengthening web marketing by improving the website, promoting use by existing corporate customers and other such efforts. Additionally, optional services such as posting-based billing have been launched on the "JOBSENSE" part-time job information site to respond to the needs and business environments of recruiting companies.

Sales in the third quarter ended September 30, 2014 were generally inline with our forecast, and with the lack of applicants and recruiting difficulties for part-time jobs in particular continuing from the latter half of last year, there are no revisions to the full-year sales forecast. Meanwhile, the profit forecast has been revised again due to such

factors as the timing of entry for some of our hired personnel being delayed to the fourth quarter.

(Note)

The above forecasts in this release are based on information currently available at the time of announcement and the actual results may differ from the forecasts due to various factors.