

To whom it may concerned

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Downsize of Uniden Electronics Products (Shenzhen) Co., Ltd.  
 and extraordinary loss caused by this downsizing

At the December 11, 2008 Uniden Corporation board meeting, the board decided to downsize Uniden Electronics Products (Shenzhen) Co., Ltd. in order to improve the profitability of Uniden Group as shown below.

1. Reason of dismemberment

The declining consumer market caused by the global financial crisis and the increasing wages in the Shenzhen district in China are impacting the profitability of Uniden Group overall. We believe it is in the best interest of Uniden to downsize Uniden Electronics Products (Shenzhen) Co., Ltd in order to regain profitability and to build a strong foundation to fight the uncertain economic situation ahead.

2. Outline of downsizing

Changes in production items and employee

Factory	as of November 30, 2008 (Achieved)		as of March 31, 2009 (Scheduled)	
Uniden Electronics Products (Shenzhen) Co., Ltd. (Shenzhen, Guang Dong Province)	Cordless Telephones Radio Communications Equipment Digital Home Electronics Products Electronics Devices	5,075 Employee	Digital Home Electronics Products Electronics Devices	Approx. 1,200 Employee

Reference: Changes in other factories

Factory	as of November 30, 2008 (Achieved)		as of March 31, 2009 (Scheduled)	
Uniden Electronics Products (Jiangxi) Co. Ltd. (Jian, Jiangxi)	PC Board Mounting process	2,971 Employee	Radio Communications Equipment	1,200 Employee
Uniden Vietnam Ltd. (Vietnam)	Cordless Telephones (Moiety)	4,955 Employee	Cordless Telephones (All)	6,500 Employee

3. Future prospects

The impact of this downsizing to our consolidated business is estimated as shown below. This extraordinary loss is included in our revision of business forecast announced on November 12, 2008.

Extraordinary Loss by downsizing

Loss of sales and removal on fixed assets	approx. ¥1,600M
Extraordinary retirement allowance	approx. ¥1,000M
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TTL	approx. ¥2,600M

Cost cutting effect of downsizing

Average wage in 1 <sup>st</sup> half of FY ending March 2009 (Achieved)	@US\$277.5 per month
Average wage in 2 <sup>nd</sup> half of FY ending March 2009 (Scheduled)	@US\$221.7 per month
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Total amount of cost down	@US\$55.8 per month
Ratio of cost down	Approx. 20.1%

END