(Translation)

To all parties concerned:

April 25, 2007

Fields Corporation
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Notice on the Revisions to Performance Projections (Consolidated/Non-consolidated) of Our Subsidiary (D3 Inc.) for the Year Ended March 31, 2007

Fields Corporation hereby announces that our subsidiary D3 Inc. has made revisions to the performance projections for the Year Ended March 31, 2007 (April 1, 2006, to March 31, 2007), which were announced in the “Summary interim business results for fiscal March 2007 (consolidated)” and the “Summary interim financial Results for fiscal March 2007 (non-consolidated)” issued as of November 6, 2006, as shown in the attached sheet.

Fields Corporation does not intend to revise its performance projections in association with the above revisions by D3 because the effect of the revisions on the business results of Fields Corporation is immaterial.

(Translation)

April 25, 2007

For Immediate Release

Company: D3 INC.
Representative: Yuji Ito, President and CEO
(JASDAQ Code: 4311)
Contact: Kenji Kotera, Executive Director
Tel: 03-5428-8830

D3 Revises Earnings Forecasts (Consolidated and Non-Consolidated) for Fiscal Year Ended March 31, 2007

D3 INC. announced today revisions to its forecasts in the summary interim business results for fiscal March 2007 (consolidated) and the summary interim financial results for fiscal March 2007 (non-consolidated) announced on November 6, 2006. Details are as follows:

1. Revision of Consolidated Earnings Forecasts for the Year Ended March 31, 2007

(1) Revision to full-year forecasts (April 1, 2006 to March 31, 2007)

(Million yen)

	Net sales	Ordinary income	Net income
Previous forecasts (A)	9,583	514	54
Revised forecasts (B)	9,784	594	147
Change (B – A)	201	79	93
Rate of change (%)	2.1%	15.4%	171.6%

(2) Reasons for revision

In its Computer Gaming Software Business, the Company sold a total of four million units of full-price and low-price software worldwide. In particular, *Flushed Away*, released in Europe and the United States, was a hit and made a substantial contribution to sales, as did the *NARUTO* series sold in North America and the *CR Neon Genesis Evangelion Second Impact* & *Pachislot Neon Genesis Evangelion* launched in Japan. *Earth Defense Forces 2017* for Xbox 360, which experienced sluggish sales in Japan, helped the Company achieve its sales plan after it was released in Europe and the United States. Consequently, sales in the Computer Gaming Software Business are expected to reach a record high.

The Mobile Business should also post record sales, thanks to factors such as a steady rise in membership of the *SIMPLE100* series and the launch of the *SIMPLE500* series.

Ordinary income is projected to exceed the original forecast by 79 million yen, reaching 594 million yen as a result of the recording of foreign exchange gains, among other factors, although the cost of goods sold in the Computer Gaming Software Business exceeded the original forecast and reduced operating income.

Net income should amount to 147 million yen, or 93 million yen more than originally planned, as income in Europe exceeded expectations thanks to lower tax expenses resulting from losses carried forward, in addition to the factors mentioned in the preceding paragraphs.

(3) Reference: Results for the March 2006 term (November 1, 2005 to March 31, 2006)

(Million yen)

	Net sales	Ordinary income	Net income
Full year (Nov. 1 to Mar. 31)	2,319	- 30	- 139

(Note) The fiscal year ended March 31, 2006 consisted of only five months due to a change in the accounting term.

2. Revision of Non-Consolidated Earnings Forecasts for the Year Ended March 31, 2007

(1) Revision of the full-year forecasts (April 1, 2006 to March 31, 2007)

(Million yen)

	Net sales	Ordinary income	Net income
Previous forecasts (A)	1,070	104	51
Revised forecasts (B)	903	143	66
Change (B - A)	-167	38	15
Rate of change (%)	-15.6%	37.1%	30.3%

(2) Reasons for revision

Sales from Group operating companies are likely to be below the original forecast since the release of *Dead Head Fred*, a global product, was postponed from the fiscal year ended March 31, 2007 to the year ending March 31, 2008.

The Company became a holding company in the fiscal year ended March 31, 2007 and records fees for use of brands, etc. from operating companies. These fees are expected to be the same as the original forecast.

Ordinary income is set to exceed the original forecast by 38 million yen, to reach 143 million yen, mainly attributable to the recording of foreign exchange gains on foreign currency assets.

Net income is expected to be 66 million yen, or 15 million yen more than the original forecast, principally because of the reasons described in the preceding paragraphs.

(3) Reference: Results for the March 2006 term (November 1, 2005 to March 31, 2006)

(Million yen)

	Net sales	Ordinary income	Net income
Full year (Nov. 1 to Mar. 31)	1,428	296	168

(Note) 1. The fiscal year ended March 31, 2006 consisted of only five months because of a change in the accounting term.

2. The Company changed to a holding company through a corporate divestiture in the fiscal year ended March 31, 2007. The results for the year ended March 31, 2006 are the results prior to the divestiture.