

To all parties concerned:

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Fields Corporation
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**Notification of Revisions to the Performance Projections
 for the Non-consolidated Fiscal Year Ending March 31, 2009**

Fields Corporation hereby announces that it has made revisions to the non-consolidated projected earnings made in the “Summary of Financial Information and Business Results for the Year Ended March 31, 2008” that were released on May 14, 2008. The revisions take into account recent fluctuations in the Company’s business performance.

Revisions to the Forecasts for the Non-consolidated Fiscal Year Ending March 31, 2009 (April 1, 2008 to March 31, 2009)

(Unit: Million yen)

	Net sales	Operating income	Ordinary income	Net income	Net income per share
	Million yen	Million yen	Million yen	Million yen	Yen
Previous forecast (A)	55,000	9,500	9,500	5,300	15,273.78
Revised forecast (B)	50,000	2,500	4,500	3,000	8,645.53
Amount changed (B-A)	(5,000)	(7,000)	(5,000)	(2,300)	————
% of change	(9.1%)	(73.7%)	(52.6%)	(43.4%)	————
(Reference) Year ended March 31, 2008	82,758	12,634	12,463	4,153	11,970.60

< Reasons for the Revision >

Net sales and income resulting from sales of major title in the pachinko machine sales business during the fourth quarter were to be included in the fiscal year ending March 31, 2009. However, the Company now expects the net sales and income to be included during the next fiscal year ending March 2010, due to delays in the original schedule and the resulting revisions made recently to its marketing strategy. Results for net sales and income in the Company’s pachinko machine sales business are declared a month after machines have been delivered, in accordance with the agency model (sales commissions).

The difference between operating income and ordinary income is due to the posting of a non-operating income of approximately ¥2 billion in dividend income by effectively utilizing group funds from equity-method affiliates during the third quarter.

The abovementioned factors resulted in revisions being made to the non-consolidated projected net sales, operating income, ordinary income and net income for the fiscal year ending March 31, 2009.

The Company closely scrutinizes its forecasts for the consolidated fiscal year earnings (including the current one) and intends to announce further details as they come to light.

(Note)

The forward-looking statements made in this report such as performance perspective are based on currently available information. There might be cases in which actual results of future business performance differ from our forecasts depending on changes in diverse conditions.