

(Translation)

To all parties concerned:

December 18, 2006

Fields Corporation
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Notice on the Revisions to the Interim Financial Statements (Consolidated) for the Year ending March 31, 2007

Fields Corporation hereby announces that it has made revisions to the Interim Financial Statements (Consolidated) for the year ending March 31, 2007 (April 1 to September 30, 2006), which were previously announced on November 6, 2006, as shown below. The revisions are underlined.

Fields Corporation

Summary of Interim Financial Statements (Consolidated) Year Ending March 31, 2007

<Cover>

(2) Financial position
(Before revision)

	Total assets	Shareholders' equity	Shareholders' equity ratio	Shareholders' equity per share
	Millions of yen	Millions of yen	%	Yen
First half ended September 30, 2006	69,795	42,196	58.2	<u>121,603.26</u>
First half ended September 30, 2005	50,541	33,892	67.0	97,673.70
Year ended March 31, 2006	87,556	39,411	45.0	113,275.37

(After revision)

	Total assets	Shareholders' equity	Shareholders' equity ratio	Shareholders' equity per share
	Millions of yen	Millions of yen	%	Yen
First half ended September 30, 2006	69,795	42,196	58.2	<u>116,969.12</u>
First half ended September 30, 2005	50,541	33,892	67.0	97,673.70
Year ended March 31, 2006	87,556	39,411	45.0	113,275.37

「Basis of Presentation of the Consolidated Financial Statements < Page 23 > 」
(Before revision)

Period Item	First half ended September 30, 2005 (April 1–September 30, 2005)	First half ended September 30, 2006 (April 1–September 30, 2006)	Fiscal year ended March 31, 2006 (April 1, 2005–March 31, 2006)
(5) Translation of important foreign-currency-denominated assets and liabilities into yen	Foreign currency receivables and payables are translated into yen using the spot currency exchange rate on the interim consolidated balance sheet date, and translation differences are recorded as gains or losses.	<u>Same as at left</u>	Foreign currency receivables and payables are translated into yen using the spot currency exchange rate on the consolidated balance sheet date, and translation differences are recorded as gains or losses. The assets and liabilities of overseas subsidiaries are translated into yen using the spot currency exchange rate on the consolidated balance sheet date, and income and expenses are translated into yen using the average exchange rate during the period, translation differences being stated as part of the foreign currency translation adjustment in the minority interests or shareholders' equity sections of the balance sheet.

(After revision)

Period Item	First half ended September 30, 2005 (April 1–September 30, 2005)	First half ended September 30, 2006 (April 1–September 30, 2006)	Fiscal year ended March 31, 2006 (April 1, 2005–March 31, 2006)
(5) Translation of important foreign-currency-denominated assets and liabilities into yen	Foreign currency receivables and payables are translated into yen using the spot currency exchange rate on the interim consolidated balance sheet date, and translation differences are recorded as gains or losses.	<u>Foreign currency receivables and payables are translated into yen using the spot currency exchange rate on the interim consolidated balance sheet date, and translation differences are recorded as gains or losses.</u> <u>The assets and liabilities of overseas subsidiaries are translated into yen using the spot currency exchange rate on the interim consolidated balance sheet date, and income and expenses are translated into yen using the average exchange rate during the period, with translation differences being included in the foreign currency translation adjustment in the net assets section of the interim consolidated balance sheet.</u>	Foreign currency receivables and payables are translated into yen using the spot currency exchange rate on the consolidated balance sheet date, and translation differences are recorded as gains or losses. The assets and liabilities of overseas subsidiaries are translated into yen using the spot currency exchange rate on the consolidated balance sheet date, and income and expenses are translated into yen using the average exchange rate during the period, translation differences being stated as part of the foreign currency translation adjustment in the minority interests or shareholders' equity sections of the balance sheet.

「 Changes in accounting treatment < Page 25 > 」
(Before revision)

First half ended September 30, 2005 (April 1–September 30, 2005)	First half ended September 30, 2006 (April 1–September 30, 2006)	Fiscal year ended March 31, 2006 (April 1, 2005–March 31, 2006)
<p>_____</p>	<p>Accounting standard for the presentation of net assets in balance sheets</p> <p>As of this half, the Company has adopted the Accounting Standard for the Presentation of Net Assets in Balance Sheets (Financial Accounting Standard No. 5 issued by the Accounting Standards Board of Japan on December 9, 2005) and the Implementation Guidance for the Accounting Standard for the Presentation of Net Assets in Balance Sheets (Financial Accounting Standard Implementation Guidance No. 8 issued by the Accounting Standards Board of Japan on December 9, 2005). The amount conventionally recorded in “Shareholders’ equity” was ¥40,588,283 thousand.</p> <p>Due to the revision to the regulations regarding interim consolidated financial statements, the interim consolidated balance sheets for the first half ended September 30, 2006 have been prepared according to the revised regulations.</p>	<p>_____</p>

(After revision)

First half ended September 30, 2005 (April 1–September 30, 2005)	First half ended September 30, 2006 (April 1–September 30, 2006)	Fiscal year ended March 31, 2006 (April 1, 2005–March 31, 2006)
<p>_____</p>	<p>Accounting standard for the presentation of net assets in balance sheets</p> <p>As of this half, the Company has adopted the Accounting Standard for the Presentation of Net Assets in Balance Sheets (Financial Accounting Standard No. 5 issued by the Accounting Standards Board of Japan on December 9, 2005) and the Implementation Guidance for the Accounting Standard for the Presentation of Net Assets in Balance Sheets (Financial Accounting Standard Implementation Guidance No. 8 issued by the Accounting Standards Board of Japan on December 9, 2005). The amount conventionally recorded in “Shareholders’ equity” was ¥40,588,283 thousand.</p> <p>Due to the revision to the regulations regarding interim consolidated financial statements, the interim consolidated balance sheets for the first half ended September 30, 2006 have been prepared according to the revised regulations.</p>	<p>_____</p>

	<p><u>Accounting standards regarding business combination, etc.</u> <u>As of this half, the Company has adopted the Accounting Standards Regarding Business Combination (issued by the Business Accounting Deliberation Council on October 31, 2003), the Accounting Standard for Business Divestitures (ASJB Statement No. 7 issued by the Accounting Standards Board of Japan on December 27, 2005) and the Guidance on Accounting Standard for Business Combinations and Accounting Standard for Business Divestitures (ASBJ Guidance No. 10 issued by the Accounting Standards Board of Japan on December 27, 2005).</u></p>	
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「 Per-share Data < Page 34 > 」
(Before revision)

First half ended September 30, 2005 (April 1–September 30, 2005)	First half ended September 30, 2006 (April 1–September 30, 2006)	Fiscal year ended March 31, 2006 (April 1, 2005–March 31, 2006)
Book value per share ¥97,673.70	Book value per share <u>¥121,603.26</u>	Book value per share ¥113,275.37
Net income per share ¥2,769.62	Net income per share ¥6,414.01	Net income per share ¥20,118.14
Since no dilutive latent shares exist, diluted net income per share is not stated.	Same as left	Since no dilutive latent shares exist, diluted net income per share is not stated.

(After revision)

First half ended September 30, 2005 (April 1–September 30, 2005)	First half ended September 30, 2006 (April 1–September 30, 2006)	Fiscal year ended March 31, 2006 (April 1, 2005–March 31, 2006)
Book value per share ¥97,673.70	Book value per share <u>¥116,969.12</u>	Book value per share ¥113,275.37
Net income per share ¥2,769.62	Net income per share ¥6,414.01	Net income per share ¥20,118.14
Since no dilutive latent shares exist, diluted net income per share is not stated.	Same as left	Since no dilutive latent shares exist, diluted net income per share is not stated.