

**(Translation)**

To all parties concerned:

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**Notice on the Revisions to Performance Projections (Consolidated)**

Following revisions to the non-consolidated earnings forecast for the year ended March 31, 2007 (April 1, 2006, to March 31, 2007) announced March 16, 2007, we hereby announce such revisions to consolidated earnings forecast for the said year as follows.

1. Revisions to the Forecast Consolidated Earnings for the year ended March 31, 2007

(1) Full year (April 1, 2006 to March 31, 2007)

(Million yen)

	Net sales	Ordinary income	Net income
Previous forecast (A)	109,880	14,150	7,480
Revised forecast (B)	87,090	8,960	3,890
Amount changed (B – A)	(22,790)	(5,190)	(3,590)
% of change	-20.7	-36.7	-48.0
Results of the preceding year (FY 2006 ended March 31, 2006)	96,814	13,127	7,085

**2. Reasons for Revisions**

The main reason for the revisions is the Notice on the Revisions to Performance Projections (Non-consolidated) announced March 16, 2007. However, there were other contributing factors such as the closing in December 2006 of Total Workout Mita, a fitness gym operated by Japan Sports Marketing Inc., which is a consolidated subsidiary of Fields Corporation, due to an earthquake resistance-related issue; and, the business results of the said gym as a whole were sluggish. Other businesses generally progressed as expected.

For the revised content of non-consolidated performance projections, please refer to the attached document.

< Attached document >

(Excerpt from reasons for the revisions to performance projections (non-consolidated) for the year ended March 31, 2007)

Sales of pachinko and pachislot machines up through the third quarter have generally shown steady movement as predicted. However, since the beginning of the fourth quarter, sales of new regulation machines have been sluggish, and Fields Corporation has determined that it will be difficult to achieve the non-consolidated earnings originally forecast.

During the fourth quarters of the past two fiscal years, Fields Corporation has posted expanded sales and profits thanks to the introduction of strategic products such as the “Onimusha 3” (year ended March 2005) and “Ore no Sora” (year ended March 2006) pachislot machines. During the fourth quarter of the current year, Fields Corporation introduced the long-awaited “CR Neon Genesis Evangelion—Kiseki no Kachiwa” pachinko machine, which achieved sales volume that far surpassed the previous machine’s cumulative 161,000 units sold, so that the sales plan for pachinko machines is proceeding according to expectations. However, the introduction of 5 new pachislot machine varieties (which are adapted to the new regulations), which was timed to coincide with the expected demand for a changeover to new regulation machines, faced a greater than anticipated lag in the maturation of this demand. This has forced Fields Corporation to conclude that it will not achieve its plan for the current fiscal year.

Selling, general and administrative expenses have ended up exceeding the levels originally planned due to the large amount spent on advertising and promotion aimed at increasing sales of strategic products (such as the “CR Neon Genesis Evangelion—Kiseki no Kachiwa” pachinko machine mentioned above) and the 5 pachislot new regulation machine varieties.

During the current fourth quarter, Fields Corporation has chosen (from a wide selection of machines) 5 new Security Electronics and Communications Technology Association compliant pachislot machines to introduce simultaneously in order that pachinko halls can proceed on schedule with the introduction of new regulation pachislot machines. These 5 new machines are highly regarded by the market, and it is hoped that this sort of proactive marketing by Fields Corporation will have a positive effect during the next fiscal term when the demand for machine changeover reaches maturity. In addition, Fields Corporation continues to improve its planning and marketing structure to ensure the stability of hit product releases to the market; and, at the same time, by further enhancing its renowned operating structure and by strengthening its relationships with pachinko halls, Fields Corporation is forging ahead with thorough preparations for meeting the strong demand, expected to start in the coming first quarter of the next fiscal year, for a changeover to new regulation machines.

Note: The above projected earnings figures are based on information available to the Company’s management at the time this material was released. There are many uncertain factors inherent in forecasting, which may lead to actual results differing from forecast values.