

(Translation)

To all parties concerned:

August 27, 2007

Fields Corporation
President and COO: Takashi Oya
(JASDAQ code 2767)
Inquiries: Hiroyuki Yamanaka
Director and General Manager, Planning
and Administration Division
Tel.: +81-3-5784-2111

**Notice on the Revisions to the Performance Projections for the Interim Period Ending
September 30, 2007**

Fields Corporation hereby announces that it has made revisions to its forecasts for the Interim Period ending September 30, 2007, which were previously announced on August 3, 2007, as shown below.

1. Revisions to the Forecasts for the Interim Period Ending September 30, 2007 (April 1, 2007 to September 30, 2007)

(1) Consolidated

(Millions of yen)

	Net sales	Operating income	Ordinary income	Net income
Previous forecast (A)	53,000	4,300	4,200	1,000
Revised forecast (B)	63,200	7,200	7,100	1,600
Amount changed (B – A)	10,200	2,900	2,900	600
% of change	19.2	67.4	69.0	60.0
Results of the previous interim period (April 1, 2006, to September 30, 2006)	47,122	4,720	4,980	2,225

(2) Non-consolidated

(Millions of yen)

	Net sales	Operating income	Ordinary income	Net income
Previous forecast (A)	46,000	4,700	4,800	800
Revised forecast (B)	56,800	7,800	7,900	2,000
Amount changed (B – A)	10,800	3,100	3,100	1,200
% of change	23.5	66.0	64.6	150.0
Results of the previous interim period (April 1, 2006, to September 30, 2006)	41,141	4,977	5,284	2,810

< Reason for the revisions >

For the interim period under review, the sales performance of pachislot machines in the PS (Pachinko and Pachislot) Field has been advancing favorably, thereby bolstering net sales, operating income, ordinary income, and net income beyond the initial projections on both a consolidated and non-consolidated basis.

In the pachinko and pachislot machine sales business, Fields Corporation is coping with high demand for new regulation pachislot machines due to large-scale machine replacement, and is planning and developing new products, reviewing sales strategies, and taking measures to reinforce those strategies from medium- and long-term perspectives.

For the interim period under review, the Company is focusing primarily on sales of new regulation pachislot machines due to high demand through large-scale machine replacement, which has resulted in the high market evaluation of *Devil May Cry 3* for the first quarter (April 1, 2007 to June 30, 2007) and *Neon Genesis Evangelion—'Magokoro wo Kimini'* which will be included in the second quarter (July 1, 2007 to September 30, 2007). Sales performance has been favorably advancing and therefore should exceed our expectation.

Consolidated net income for the interim period under review is expected to be ¥1.6 billion with the impact of tax effect accounting.

Preparation of full-year projections for the year ending March 31, 2008 is under way. We will announce our full-year projections as soon as the specific estimated amounts have been determined.

Caution regarding forward-looking statements

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.