

(Translation)

To all parties concerned:

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Fields Corporation
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Notice on Revisions to the Performance Forecast for the Interim Period Ended September 30, 2007, and the Year Ending March 31, 2008, and the Extraordinary Loss Recorded during the Interim Period

Fields Corporation hereby announces that it has made revisions to its forecasts for the Interim Period ended September 30, 2007, which were announced on August 27, 2007, and its forecasts for the full year ending March 31, 2008, as shown below.

1. Revisions to the Forecasts for the Interim Period Ended September 30, 2007 (April 1, 2007, to September 30, 2007) announced on August 27, 2007

(1) Consolidated

(Millions of yen)

	Net sales	Operating income	Ordinary income	Net income
Previous forecast (A)	63,200	7,200	7,100	1,600
Revised forecast (B)	64,648	7,822	7,464	3,077
Amount changed (B – A)	1,448	622	364	1,477
% of change	2.3	8.6	5.1	92.3
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)	56,800	7,800	7,900	2,000
Revised forecast (B)	58,735	8,565	8,660	2,467
Amount changed (B – A)	1,935	765	760	467
% of change	3.4	9.8	9.6	23.4
Results of the previous interim period (April 1, 2006, to September 30, 2006)	41,141	4,977	5,284	2,810

2. Revisions to the Forecasts for the Year Ending March 31, 2008 (April 1, 2007, to March 31, 2008) announced on August 3, 2007

(1) Consolidated

(Millions of yen)

	Net sales	Operating income	Ordinary income	Net income
Previous forecast (A)	98,000	9,600	9,300	3,800
Revised forecast (B)	100,000	10,000	10,000	4,200
Amount changed (B – A)	2,000	400	700	400
% of change	2.0	4.2	7.5	10.5
Results of the previous year (April 1, 2006, to March 31, 2007)	85,321	8,944	9,202	3,710

(2) Non-consolidated

(Millions of yen)

	Net sales	Operating income	Ordinary income	Net income
Previous forecast (A)	75,000	8,400	8,500	2,800
Revised forecast (B)	80,000	9,400	9,500	2,800
Amount changed (B – A)	5,000	1,000	1,000	0
% of change	6.7	11.9	11.8	0
Results of the previous year (April 1, 2006, to March 31, 2007)	71,314	8,999	9,393	4,773

< Reason for the revisions >

Net sales, operating income and ordinary income for the interim period under review exceeded the previous forecasts (announced on August 27, 2007) on both a consolidated and non-consolidated basis due to higher-than-expected sales performance. Despite our initial conservative estimate on tax expenses, our recent tax review resulted in a lighter tax burden, which increased net income for the interim period under review.

We also revised the full-year forecasts for the year ending March 31, 2008, taking into account the performance of the interim period under review and the reviewed schedule for introducing new products in the second half of the fiscal year.

< An extraordinary loss recorded during the interim period >

We recorded an extraordinary loss of ¥4,459 million on a non-consolidated basis (including a valuation loss on shares) for the purpose of Group reorganization to reinforce our financial position.

Caution regarding forward-looking statements

The forward-looking statements made in this report, such as the 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.